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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 2000 Through **December 31, 1999**, and Other Periods

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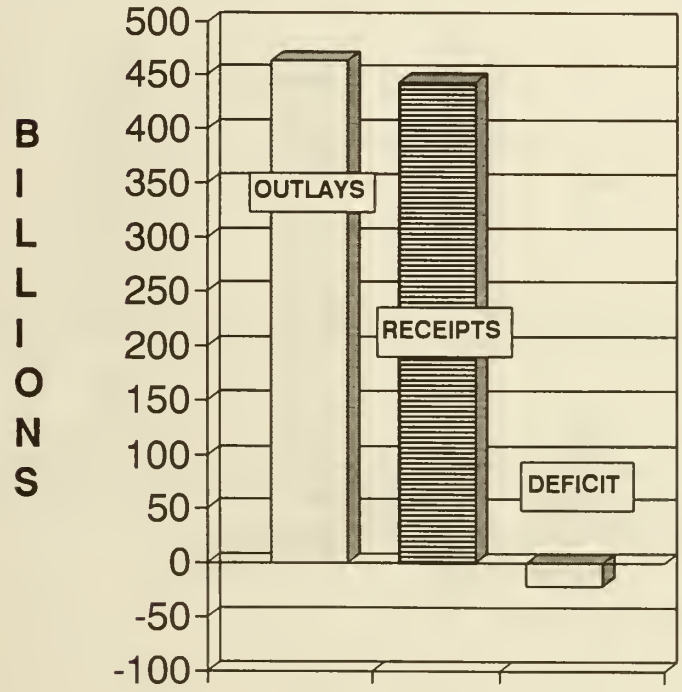
Highlight

This issue includes the semi-annual interest payment to trust funds investing in government securities.

Military active duty pay, veterans' benefits, supplemental security income payments, and Medicare payments to health maintenance organizations for January 1, 2000 were accelerated to December 30, 1999.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH DECEMBER 1999



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1999 and 2000, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1999			
October	119,974	152,413	32,440
November	113,978	130,915	16,937
December	178,646	183,803	5,156
January	171,728	101,223	−70,505
February	99,502	141,847	42,345
March	130,416	152,825	22,409
April	266,229	152,770	−113,459
May	98,663	122,631	23,969
June	199,507	145,939	−53,568
July	121,923	147,086	25,164
August	126,324	129,127	2,803
September	200,396	[1]142,340	−58,056
Year-to-Date	**1,827,285**	**1,702,920**	**−124,366**
FY 2000			
October	121,035	147,701	26,667
November	121,375	[2]148,408	27,033
December	201,196	168,114	−33,081
Year-to-Date	**443,606**	**464,224**	**20,618**

[1]Outlays have been decreased by $1,086 million in September 1999 to reflect additional reporting by the Department of Education.

[2]Outlays have been decreased by $603 million in November 1999 to reflect additional reporting by the Small Business Administration.

Note: Details may not add to totals due to rounding.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1999 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1999)	Budget Estimates Next Fiscal Year (2001)[1]
Total on-budget and off-budget results:					
Total receipts	201,196	443,606	1,914,223	412,599	1,963,429
On-budget receipts	162,772	338,689	1,444,820	315,237	1,475,967
Off-budget receipts	38,424	104,916	469,403	97,361	487,462
Total outlays	168,114	464,224	1,771,743	467,131	1,795,201
On-budget outlays	165,503	401,397	1,439,730	372,985	1,451,830
Off-budget outlays	2,611	62,827	332,013	94,146	343,371
Total surplus (+) or deficit (−)	+33,081	−20,618	+142,480	−54,533	+168,228
On-budget surplus (+) or deficit (−)	−2,732	−62,707	+5,090	−57,748	+24,137
Off-budget surplus (+) or deficit (−)	+35,813	+42,090	+137,390	+3,215	+144,091
Total on-budget and off-budget financing	−33,081	20,618	−142,480	54,533	−168,228
Means of financing:					
Borrowing from the public	35,749	47,635	−121,944	32,239	−150,932
Reduction of operating cash, increase (−)	−77,248	−26,869	.....	21,375	.....
By other means	8,418	−149	−20,536	920	−17,296

[1]These figures are based on the *Mid-Session Review of the FY 2000 Budget*, released by the Office of Management and Budget on June 28, 1999.

... No Transactions.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1999 and 2000

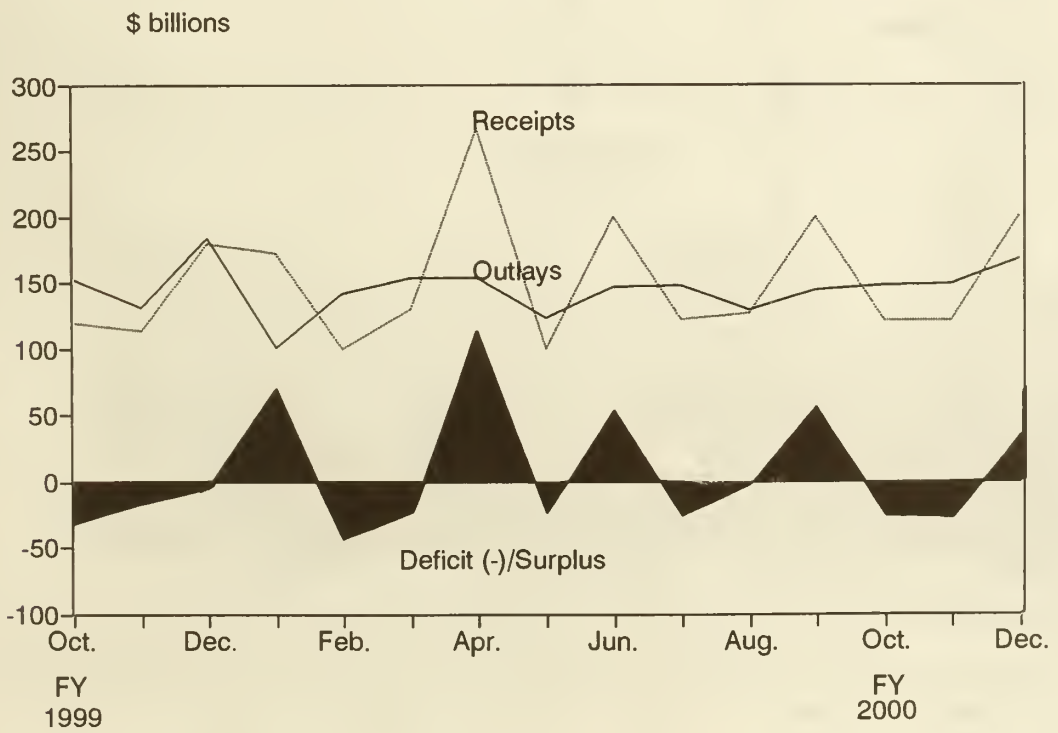

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1999 and 2000

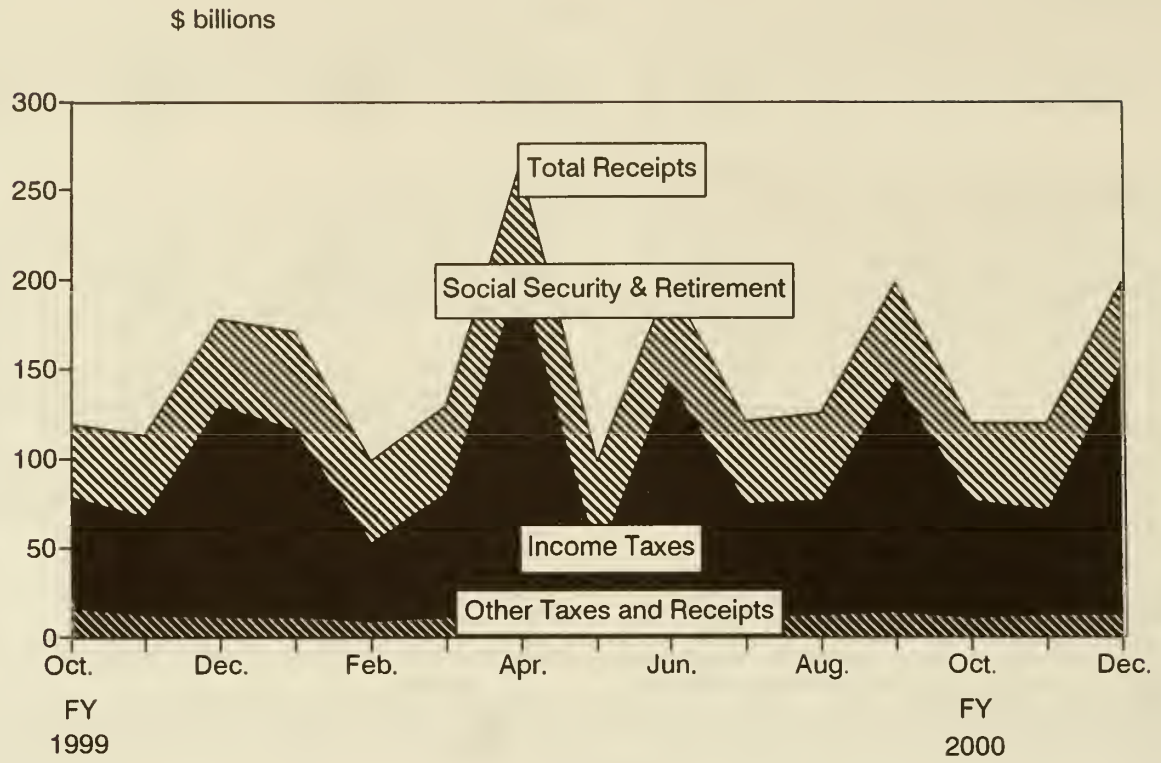

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1999 and 2000

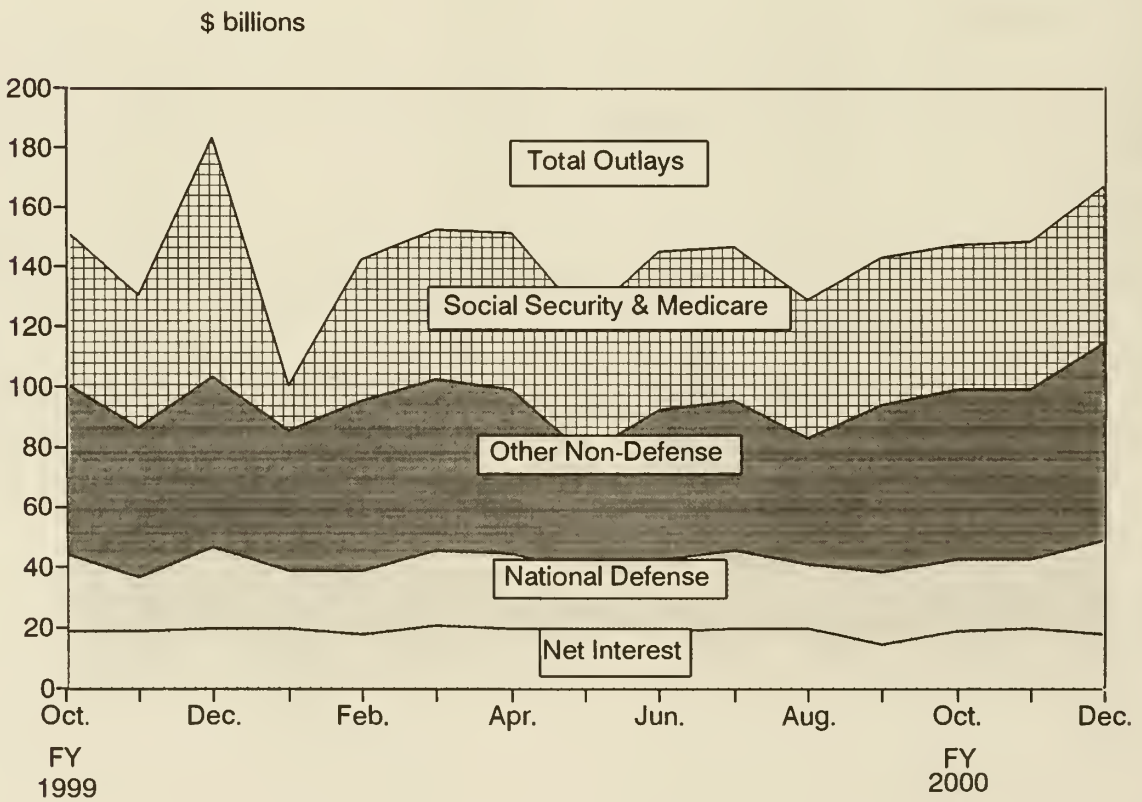

Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1999 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	94,535	215,517	187,584	921,071
Corporation income taxes	44,946	48,779	47,572	187,501
Social insurance and retirement receipts:				
Employment and general retirement (off-budget)	38,424	104,916	97,361	469,403
Employment and general retirement (on-budget)	9,319	30,997	33,137	138,377
Unemployment insurance	266	4,183	4,112	28,824
Other retirement	412	1,216	1,153	4,461
Excise taxes	5,709	15,963	21,097	72,072
Estate and gift taxes	2,575	7,594	6,460	31,358
Customs duties	1,612	5,020	4,628	17,236
Miscellaneous receipts	3,398	9,421	9,493	43,920
Total Receipts	**201,196**	**443,606**	**412,599**	**1,914,223**
(On-budget)	**162,772**	**338,689**	**315,237**	**1,444,820**
(Off-budget)	**38,424**	**104,916**	97,361	**469,403**
Budget Outlays				
Legislative Branch	233	970	771	3,120
Judicial Branch	316	1,033	912	4,133
Department of Agriculture	7,805	28,370	21,764	56,180
Department of Commerce	511	1,489	1,427	8,199
Department of Defense—Military	29,953	74,075	66,580	263,785
Department of Education	3,037	8,443	8,280	33,836
Department of Energy	1,583	4,130	4,425	15,758
Department of Health and Human Services	36,633	97,116	90,672	401,035
Department of Housing and Urban Development	4,263	9,742	8,338	31,784
Department of the Interior	926	2,564	2,288	8,573
Department of Justice	1,532	4,922	4,311	20,421
Department of Labor	3,300	7,914	7,154	36,768
Department of State	1,280	2,299	2,128	7,208
Department of Transportation	3,814	11,957	11,082	45,517
Department of the Treasury:				
Interest on the Public Debt	73,268	118,331	115,977	351,500
Other	1,492	1,726	[2]4,743	31,302
Department of Veterans Affairs	5,309	12,780	12,432	43,953
Corps of Engineers	505	1,140	1,283	3,065
Other Defense Civil Programs	2,700	8,052	7,921	33,220
Environmental Protection Agency	617	1,718	1,641	7,346
Executive Office of the President	20	61	165	269
Federal Emergency Management Agency	366	1,249	1,828	3,201
General Services Administration	−305	202	40	429
International Assistance Program	2,492	4,241	4,366	10,863
National Aeronautics and Space Administration	1,305	3,493	3,651	13,357
National Science Foundation	294	829	737	3,629
Office of Personnel Management	4,175	11,869	11,862	50,531
Small Business Administration	43	[3]131	90	302
Social Security Administration	37,719	107,911	134,395	436,875
Other independent agencies	528	5,052	2,076	15,071
Allowances	.....	.....	.....	3,052
Undistributed offsetting receipts:				
Interest	−54,561	−60,211	−56,958	−126,940
Other	−3,040	−9,377	−9,249	−45,599
Total outlays	**168,114**	**464,224**	**467,131**	**1,771,743**
(On-budget)	**165,503**	**401,397**	**372,985**	**1,439,730**
(Off-budget)	**2,611**	**62,827**	**94,146**	**332,013**
Surplus (+) or deficit (−)	**+33,081**	**−20,618**	**−54,533**	**+142,480**
(On-budget)	**−2,732**	**−62,707**	**−57,748**	**+5,090**
(Off-budget)	**+35,813**	**+42,090**	**+3,215**	**+137,390**

[1]These figures are based on the *Mid-Session Review of the FY 2000 Budget*, released by the Office of Management and Budget on June 28, 1999.

[2]Outlays have been decreased by $1,086 million in September 1999 to reflect additional reporting by the Department of Education.

[3]Outlays have been decreased by $603 million in November 1999 to reflect additional reporting by the Small Business Administration.

... No Transactions.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, December 1999 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]88,311			205,575			176,435		
Presidential Election Campaign Fund	(* *)			1			1		
Other	[1]7,373			16,801			16,406		
Total—Individual income taxes	**95,684**	**1,149**	**94,535**	**222,378**	**6,861**	**215,517**	**192,842**	**5,258**	**187,584**
Corporation income taxes	**46,486**	**1,540**	**44,946**	**57,122**	**8,343**	**48,779**	**56,474**	**8,902**	**47,572**
Social insurance and retirement receipts:									
Employment and general retirement:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]34,027	.....	34,027	91,181	.....	91,181	84,955	.....	84,955
Self-Employment Contributions Act taxes	[1]-1,072	.....	−1,072	−850	.....	−850	−915	.....	−915
Deposits by States	2	.....	2	2	.....	2	(* *)	.....	(* *)
Total—FOASI trust fund	32,957	.....	32,957	90,333	.....	90,333	84,040	.....	84,040
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]5,403	.....	5,403	14,484	.....	14,484	13,500	.....	13,500
Self-Employment Contributions Act taxes	[1]62	.....	62	98	.....	98	−178	.....	−178
Receipts from railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	2	.....	2	2	.....	2	(* *)	.....	(* *)
Total—FDI trust fund	5,467	.....	5,467	14,584	.....	14,584	13,322	.....	13,322
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]9,061	.....	9,061	29,929	.....	29,929	32,169	.....	32,169
Self-Employment Contributions Act taxes	[1]-132	.....	−132	−42	.....	−42	−178	.....	−178
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	1	.....	1	1	.....	1	(* *)	.....	(* *)
Total—FHI trust fund	8,930	.....	8,930	29,888	.....	29,888	31,992	.....	31,992
Railroad retirement:									
Rail industry pension fund	221	(* *)	221	598	(* *)	598	589	1	588
Railroad Social Security equivalent benefit	168	(* *)	168	512	(* *)	511	559	1	558
Total—Employment and general retirement:	47,742	(* *)	47,742	135,914	1	135,913	130,501	2	130,499
Unemployment insurance:									
Deposits by States	216	.....	216	3,278	.....	3,278	3,240	.....	3,240
Federal Unemployment Tax Act taxes	53	2	50	886	7	878	852	8	844
Railroad unemployment taxes	(* *)	.....	(* *)	26	.....	26	27	.....	27
Railroad debt repayment	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Unemployment insurance	268	2	266	4,190	7	4,183	4,119	8	4,112
Other retirement:									
Federal employees retirement − employee share	407	.....	407	1,199	.....	1,199	1,136	.....	1,136
Non-federal employees retirement	5	.....	5	16	.....	16	17	.....	17
Total—Other retirement	412	.....	412	1,216	.....	1,216	1,153	.....	1,153
Total—Social insurance and retirement receipts	**48,423**	**2**	**48,421**	**141,320**	**8**	**141,312**	**135,773**	**10**	**135,763**
Excise taxes:									
Miscellaneous excise taxes	2,465	46	2,420	6,612	171	6,441	4,720	24	4,695
Airport and airway trust fund	737	.....	737	1,972	(* *)	1,972	3,479	−46	3,525
Highway trust fund	2,523	.....	2,523	7,430	(* *)	7,430	12,889	158	12,731
Black lung disability trust fund	30	.....	30	120	.....	120	146	.....	146
Total—Excise taxes	**5,755**	**46**	**5,709**	**16,134**	**171**	**15,963**	**21,233**	**137**	**21,097**
Estate and gift taxes	**2,641**	**66**	**2,575**	**7,810**	**215**	**7,594**	**6,639**	**179**	**6,460**
Customs duties	**1,685**	**73**	**1,612**	**5,256**	**235**	**5,020**	**5,043**	**414**	**4,628**
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve Banks	2,701	.....	2,701	7,204	.....	7,204	7,340	.....	7,340
Universal service fund	371	.....	371	1,106	.....	1,106	909	.....	909
All other	332	7	326	1,132	21	1,111	1,248	4	1,244
Total — Miscellaneous receipts	**3,404**	**7**	**3,398**	**9,442**	**21**	**9,421**	**9,497**	**4**	**9,493**
Total — Receipts	**204,079**	**2,883**	**201,196**	**459,461**	**15,855**	**443,606**	**427,502**	**14,904**	**412,599**
Total — On-budget	**165,655**	**2,883**	**162,772**	**354,544**	**15,855**	**338,689**	**330,141**	**14,904**	**315,237**
Total — Off-budget	**38,424**	.....	**38,424**	**104,916**	.....	**104,916**	**97,361**	.....	**97,361**

[1] In accordance with the Social Security Act, as amended: "Individual income taxes, Withheld" have been decreased and "Federal Insurance Contribution Act taxes" correspondingly increased by $302 million to correct estimates for the quarter ending December 31, 1998. "Individual income taxes, Other" have been increased and "Self-Employment Contribution Act taxes" correspondingly decreased by $1,563 million to correct estimates for calendar year 1997 and prior.

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	48	(* *)	48	125	1	124	101	(* *)	101
House of Representatives	76	(* *)	76	211	(* *)	211	199	(* *)	199
Joint items	8	.....	8	30	.....	30	24	.....	24
Congressional Budget Office	2	.....	2	7	.....	7	6	.....	6
Architect of the Capitol	17	(* *)	17	56	2	55	51	1	50
Library of Congress	23	(* *)	23	423	1	422	255	1	254
Government Printing Office	30	.....	30	19	.....	19	38	.....	38
General Accounting Office	28	.....	28	96	.....	96	94	.....	94
United States Tax Court	2	.....	2	8	.....	8	9	.....	9
Other Legislative Branch agencies	3	.....	3	8	.....	8	5	.....	5
Proprietary receipts from the public	.....	1	−1	.....	2	−2	.....	2	−2
Intrabudgetary transactions	−2	.....	−2	−6	.....	−6	−7	.....	−7
Total—Legislative Branch	**235**	**2**	**233**	**976**	**6**	**970**	**776**	**5**	**771**
Judicial Branch:									
Supreme Court of the United States	4	.....	4	10	.....	10	9	.....	9
Courts of Appeals, District Courts, and other judicial services	300	.....	300	979	.....	979	1,049	.....	1,049
Other	53	.....	53	88	.....	88	74	.....	74
Proprietary receipts from the public	.....	(* *)	(* *)	.....	4	−4	.....	3	−3
Intrabudgetary transactions	−40	.....	−40	−40	.....	−40	−216	.....	−216
Total—Judicial Branch	**316**	**(* *)**	**316**	**1,037**	**4**	**1,033**	**915**	**3**	**912**
Department of Agriculture:									
Agricultural Research Service	75	.....	75	241	.....	241	224	.....	224
Cooperative State Research, Education, and Extension Service:									
Research and education activities	49	.....	49	119	.....	119	101	.....	101
Extension activities	33	.....	33	103	.....	103	101	.....	101
Other	3	.....	3	10	.....	10	13	.....	13
Animal and Plant Health Inspection Service	54	.....	54	158	.....	158	120	.....	120
Food Safety and Inspection Service	75	.....	75	169	.....	169	158	.....	158
Agricultural Marketing Service	59	.....	59	216	.....	216	321	(* *)	321
Risk Management Agency:									
Administrative and operating expenses	6	.....	6	22	.....	22	12	.....	12
Federal crop insurance corporation fund	388	86	302	958	570	388	639	595	43
Farm Service Agency:									
Salaries and expenses	27	.....	27	192	.....	192	26	.....	26
Commodity Credit Corporation	4,565	709	3,856	19,793	2,622	17,171	12,746	1,417	11,329
Agricultural credit insurance fund	19	110	−91	44	257	−213	251	321	−70
Other	27	.....	27	37	.....	37	16	.....	16
Total—Farm Service Agency	4,638	818	3,819	20,066	2,879	17,188	13,039	1,738	11,300
Natural Resources Conservation Service:									
Conservation operations	65	.....	65	212	.....	212	181	.....	181
Other	29	.....	29	72	.....	72	77	.....	77
Rural Development	73	.....	73	181	.....	181	165	.....	165
Rural Housing Service:									
Rural housing insurance fund	42	177	−134	316	477	−160	309	578	−269
Rental assistance program	48	.....	48	142	.....	142	136	.....	136
Other	40	.....	40	121	.....	121	120	.....	120
Rural Utilities Service:									
Rural electrification and telecommunications fund	17	283	−266	29	529	−500	281	923	−642
Rural Development insurance fund	16	48	−32	125	118	7	124	162	−38
Other	23	20	2	41	40	1	30	148	−117
Foreign Agricultural Service	82	.....	82	357	.....	357	145	.....	145
Food and Nutrition Service:									
Food stamp program	1,686	.....	1,686	4,683	.....	4,683	4,992	.....	4,992
Child nutrition programs	952	.....	952	2,446	.....	2,446	2,457	.....	2,457
Women, infants and children programs	415	.....	415	1,080	.....	1,080	1,083	.....	1,083
Other	31	.....	31	111	.....	111	114	.....	114
Total—Food and Nutrition Service	3,083	.....	3,083	8,320	.....	8,320	8,647	.....	8,647
Forest Service:									
National forest system	156	.....	156	383	.....	383	340	.....	340
Wildland fire management	67	.....	67	145	.....	145	179	.....	179
Forest service permanent appropriations	13	.....	13	92	.....	92	158	.....	158
Other	118	.....	118	330	.....	330	374	.....	374
Total—Forest Service	354	.....	354	950	.....	950	1,050	.....	1,050
Other	53	4	49	210	9	201	151	10	141
Proprietary receipts from the public	.....	58	−58	.....	141	−141	.....	224	−224
Intrabudgetary transactions	−4	.....	−4	−4	.....	−4	(* *)	.....	(* *)
Total—Department of Agriculture	**9,299**	**1,495**	**7,805**	**33,132**	**4,762**	**28,370**	**26,142**	**4,378**	**21,764**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	34	(* *)	34	102	2	100	106	2	103
Bureau of the Census	158	.....	158	469	.....	469	348	.....	348
Promotion of Industry and Commerce	48	.....	48	111	.....	111	97	.....	97
Science and Technology:									
National Oceanic and Atmospheric Administration	207	2	205	605	2	602	632	5	627
National Institute of Standards and Technology	48	.....	48	162	.....	162	199	.....	199
Other	9	2	8	28	5	23	33	5	28
Total—Science and Technology	264	3	261	795	7	787	864	11	853
Other	11	(* *)	11	22	(* *)	21	31	1	30
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	5	−5
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	**515**	**4**	**511**	**1,499**	**10**	**1,489**	**1,445**	**18**	**1,427**
Department of Defense—Military:									
Military Personnel:									
Department of the Army	2,963	.....	2,963	7,336	.....	7,336	7,109	.....	7,109
Department of the Navy	3,027	.....	3,027	7,203	.....	7,203	6,854	.....	6,854
Department of the Air Force	2,376	.....	2,376	5,624	.....	5,624	5,410	.....	5,410
Total—Military Personnel	8,366	.....	8,366	20,162	.....	20,162	19,373	.....	19,373
Operation and Maintenance:									
Department of the Army	2,420	.....	2,420	5,867	.....	5,867	4,982	.....	4,982
Department of the Navy	2,609	.....	2,609	6,195	.....	6,195	5,616	.....	5,616
Department of the Air Force	2,093	.....	2,093	6,675	.....	6,675	6,054	.....	6,054
Defense agencies	2,177	.....	2,177	[1]5,827	.....	5,827	5,276	.....	5,276
Total—Operation and Maintenance	9,299	.....	9,299	24,565	.....	24,565	21,928	.....	21,928
Procurement:									
Department of the Army	840	.....	840	2,303	.....	2,303	2,000	.....	2,000
Department of the Navy	2,083	.....	2,083	5,132	.....	5,132	4,755	.....	4,755
Department of the Air Force	2,733	.....	2,733	5,580	.....	5,580	4,208	.....	4,208
Defense agencies	283	.....	283	804	.....	804	889	.....	889
Total—Procurement	5,939	.....	5,939	13,819	.....	13,819	11,852	.....	11,852
Research, Development, Test, and Evaluation:									
Department of the Army	554	.....	554	1,167	.....	1,167	1,161	.....	1,161
Department of the Navy	854	.....	854	2,048	.....	2,048	1,810	.....	1,810
Department of the Air Force	1,950	.....	1,950	4,241	.....	4,241	4,411	.....	4,411
Defense agencies	943	.....	943	2,394	.....	2,394	2,221	.....	2,221
Total—Research, Development, Test, and Evaluation	4,301	.....	4,301	9,850	.....	9,850	9,603	.....	9,603
Military Construction:									
Department of the Army	309	.....	309	548	.....	548	311	.....	311
Department of the Navy	52	.....	52	209	.....	209	194	.....	194
Department of the Air Force	79	.....	79	211	.....	211	228	.....	228
Defense agencies	269	.....	269	622	.....	622	637	.....	637
Total—Military Construction	709	.....	709	1,590	.....	1,590	1,370	.....	1,370
Family Housing:									
Department of the Army	101	.....	101	232	.....	232	266	.....	266
Department of the Navy	94	.....	94	289	.....	289	294	.....	294
Department of the Air Force	87	.....	87	240	.....	240	248	.....	248
Defense agencies	10	2	9	24	7	17	32	14	18
Revolving and Management Funds:									
Department of the Army	39	.....	39	43	.....	43	−121	.....	−121
Department of the Navy	45	.....	45	240	.....	240	395	.....	395
Department of the Air Force	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Working capital fund	1,037	.....	1,037	1,544	.....	1,544	836	.....	836
Other	−4	(* *)	−4	−216	(* *)	−216	(* *)	1	(* *)
Trust funds:									
Department of the Army	(* *)	.....	(* *)	1	.....	1	(* *)	.....	(* *)
Department of the Navy	2	.....	2	8	.....	8	11	.....	11
Department of the Air Force	1	1	(* *)	3	3	(* *)	6	6	−1
Defense agencies	53	.....	53	100	.....	100	72	.....	72
Proprietary receipts from the public:									
Department of the Army	.....	196	−196	.....	−584	584	.....	−218	218
Department of the Navy	.....	−210	210	.....	−276	276	.....	−388	388
Department of the Air Force	.....	138	−138	.....	−43	43	.....	−7	7
Defense agencies	.....	−3	3	.....	[1]51	−51	.....	61	−61

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:—Continued									
Intrabudgetary transactions:									
Department of the Army	10	.....	10	90	.....	90	115	.....	115
Department of the Navy	−13	.....	−13	561	.....	561	−249	.....	−249
Department of the Air Force	1	.....	1	21	.....	21	33	.....	33
Defense agencies	−2	.....	−2	67	.....	67	−15	.....	−15
Offsetting governmental receipts:									
Department of the Army	.....	.....	.....	.....	1	−1	.....	.....	.....
Total—Department of Defense—Military	**30,076**	**123**	**29,953**	**73,232**	**−843**	**74,075**	**66,048**	**−531**	**66,580**
Department of Education:									
Office of Elementary and Secondary Education:									
Education reform	196	.....	196	403	.....	403	207	.....	207
Education for the disadvantaged	977	.....	977	2,023	.....	2,023	1,917	.....	1,917
Impact aid	164	.....	164	745	.....	745	310	.....	310
School improvement programs	240	.....	240	552	.....	552	337	.....	337
Other	4	.....	4	13	.....	13	11	.....	11
Total—Office of Elementary and Secondary Education	1,581	.....	1,581	3,736	.....	3,736	2,782	.....	2,782
Office of Bilingual Education and Minority Languages Affairs	37	.....	37	100	.....	100	88	.....	88
Office of Special Education and Rehabilitative Services:									
Special education	427	.....	427	1,220	.....	1,220	1,045	.....	1,045
Rehabilitation services and disability research	242	.....	242	658	.....	658	651	.....	651
Special institutions for persons with disabilities	15	.....	15	35	.....	35	37	.....	37
Office of Vocational and Adult Education	119	.....	119	360	.....	360	369	.....	369
Office of Postsecondary Education:									
College housing and academic facilities loans	−3	6	−9	−2	16	−18	4	21	−18
Student financial assistance	663	.....	663	2,144	.....	2,144	2,336	.....	2,336
Higher education	95	.....	95	262	.....	262	232	.....	232
Howard University	19	.....	19	22	.....	22	5	.....	5
Federal direct student loan program	43	.....	43	93	.....	93	120	.....	120
Federal family education loans	−283	.....	−283	−389	.....	−389	[2]400	.....	400
Total—Office of Postsecondary Education	533	6	527	2,129	16	2,113	3,097	21	3,076
Office of Educational Research and Improvement	48	.....	48	125	.....	125	122	.....	122
Departmental Management	43	.....	43	108	.....	108	114	.....	114
Proprietary receipts from the public	.....	3	−3	.....	12	−12	.....	5	−5
Total—Department of Education	**3,047**	**9**	**3,037**	**8,470**	**28**	**8,443**	**8,306**	**26**	**8,280**
Department of Energy:									
Atomic Energy Defense Activities:									
Weapons activities	433	.....	433	1,278	.....	1,278	1,342	.....	1,342
Defense environmental restoration and waste management	420	.....	420	1,520	.....	1,520	1,444	.....	1,444
Defense facilities closure projects	107	.....	107	304	.....	304	251	.....	251
Other defense activities	166	.....	166	415	.....	415	411	.....	411
Other	25	.....	25	52	.....	52	66	.....	66
Energy Programs:									
Science	255	.....	255	717	.....	717	638	.....	638
Energy supply	56	.....	56	191	.....	191	268	.....	268
Energy conservation	56	.....	56	154	.....	154	157	.....	157
Other	143	(* *)	143	396	23	373	469	24	444
Total—Energy Programs	510	(* *)	509	1,458	23	1,435	1,531	24	1,507
Power Marketing Administration	133	183	−49	403	511	−108	500	459	42
Departmental Administration	12	.....	12	53	.....	53	47	.....	47
Proprietary receipts from the public	.....	70	−70	.....	360	−360	.....	330	−330
Intrabudgetary transactions	30	.....	30	−460	.....	−460	−356	.....	−356
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Energy	**1,836**	**253**	**1,583**	**5,023**	**893**	**4,130**	**5,238**	**813**	**4,425**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	84	(* *)	84	273	1	272	253	1	252
Health Resources and Services Administration	583	1	582	1,209	4	1,205	933	5	928
Indian Health Services	182	.....	182	537	.....	537	1,009	.....	1,009
Centers for Disease Control and Prevention	115	.....	115	553	.....	553	628	.....	628
National Institutes of Health	1,222	.....	1,222	3,657	.....	3,657	3,250	.....	3,250
Substance Abuse and Mental Health Services Administration	213	.....	213	580	.....	580	500	.....	500
Agency for Health Care Policy and Research	11	.....	11	34	.....	34	36	.....	36
Total—Public Health Service	2,411	2	2,409	6,845	5	6,840	6,609	6	6,603
Health Care Financing Administration:									
Grants to States for Medicaid	10,389	.....	10,389	29,152	.....	29,152	26,368	.....	26,368
Payments to health care trust funds	5,774	.....	5,774	16,262	.....	16,262	19,347	.....	19,347
State children's health insurance fund	100	.....	100	243	.....	243	134	.....	134
Federal hospital insurance trust fund:									
Benefit payments	12,138	.....	12,138	32,954	.....	32,954	33,651	.....	33,651
Administrative expenses	115	.....	115	350	.....	350	330	.....	330
Total—FHI trust fund	12,253	.....	12,253	33,304	.....	33,304	33,981	.....	33,981
Health care fraud and abuse control	72	.....	72	183	.....	183	146	.....	146
Federal supplementary medical insurance trust fund:									
Benefit payments	9,268	.....	9,268	23,060	.....	23,060	21,344	.....	21,344
Administrative expenses	174	.....	174	452	.....	452	359	.....	359
Total—FSMI trust fund	9,441	.....	9,441	23,512	.....	23,512	21,703	.....	21,703
Other	8	.....	8	−30	.....	−30	41	.....	41
Total—Health Care Financing Administration	38,038	.....	38,038	102,626	.....	102,626	101,720	.....	101,720
Administration for Children and Families:									
Temporary assistance for needy families	1,497	.....	1,497	3,938	.....	3,938	3,147	.....	3,147
Payments to States for child support enforcement and family support programs	169	.....	169	468	.....	468	489	.....	489
Low income home energy assistance	217	.....	217	396	.....	396	299	.....	299
Refugee and entrant assistance	38	.....	38	95	.....	95	77	.....	77
Child care entitlement to States	175	.....	175	472	.....	472	624	.....	624
Payments to States for the child care and development block grant	115	.....	115	256	.....	256	267	.....	267
Social services block grant	177	.....	177	370	.....	370	432	.....	432
Children and families services programs	584	.....	584	1,529	.....	1,529	1,452	.....	1,452
Payments to States for foster care and adoption assistance	696	.....	696	1,384	.....	1,384	1,095	.....	1,095
Other	46	.....	46	116	.....	116	98	.....	98
Total—Administration for Children and Families	3,715	.....	3,715	9,026	.....	9,026	7,979	.....	7,979
Administration on Aging	74	.....	74	203	.....	203	221	.....	221
Other	59	.....	59	202	.....	202	174	.....	174
Proprietary receipts from the public	.....	1,887	−1,887	.....	5,518	−5,518	.....	6,672	−6,672
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	−5,774	.....	−5,774	−16,262	.....	−16,262	−19,352	.....	−19,352
Payments for tax and other credits:									
Federal hospital insurance trust fund	−1	.....	−1	−2	.....	−2	−1	.....	−1
Total—Department of Health and Human Services	**38,522**	**1,889**	**36,633**	**102,639**	**5,522**	**97,116**	**97,350**	**6,678**	**90,672**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds	2	3	−1	5	8	−3	5	12	−7
Credit accounts:									
Federal housing administration fund	768	678	89	2,006	2,174	−168	3,034	3,216	−182
Housing for the elderly or handicapped fund	−1	119	−120	198	243	−45	180	172	7
Other	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Rent supplement payments	5	.....	5	14	.....	14	15	.....	15
Homeownership assistance	3	.....	3	8	.....	8	10	.....	10
Rental housing assistance	48	.....	48	147	.....	147	155	.....	155
Rental housing development grants	.....	.....	.....	.....	.....	.....	.....	.....	.....
Low-rent public housing	57	.....	57	283	.....	283	295	.....	295
Public housing grants	(* *)	.....	(* *)	1	.....	1	3	.....	3
College housing grants	2	.....	2	5	.....	5	4	.....	4
Lower income housing assistance	1,004	.....	1,004	2,056	.....	2,056	1,790	.....	1,790
Section 8 contract renewals	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Other	358	.....	358	783	.....	783	349	.....	349
Total—Housing Programs	2,246	799	1,446	5,506	2,425	3,081	5,839	3,400	2,439
Public and Indian Housing Programs:									
Low-rent public housing—loans and other expenses	1	7	−6	191	172	19	200	181	19
Payments for operation of low-income housing projects	277	.....	277	731	.....	731	716	.....	716
Community Partnerships Against Crime	26	.....	26	71	.....	71	68	.....	68
Other	1,692	.....	1,692	3,766	.....	3,766	3,109	.....	3,109
Total—Public and Indian Housing Programs	1,996	7	1,989	4,760	172	4,587	4,094	181	3,912
Government National Mortgage Association:									
Management and liquidating functions fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guarantees of mortgage-backed securities	6	16	−11	15	84	−70	74	104	−30
Total—Government National Mortgage Association	6	16	−11	15	84	−70	74	104	−30
Community Planning and Development:									
Community development grants	511	.....	511	1,274	.....	1,274	1,224	.....	1,224
Home investment partnerships program	155	.....	155	372	.....	372	357	.....	357
Other	89	4	85	224	14	210	204	35	169
Total—Community Planning and Development	756	4	751	1,871	14	1,856	1,785	35	1,749
		6,049	5,914						
Management and Administration	81	.....	81	265	.....	265	297	.....	297
Other	5	.....	5	33	.....	33	13	.....	13
Proprietary receipts from the public	.....	.....	.....	.....	.....	.....	.....	35	−35
Offsetting governmental receipts	.....	(* *)	(* *)	.....	10	−10	.....	8	−8
Total—Department of Housing and Urban Development	**5,090**	**827**	**4,263**	**12,448**	**2,706**	**9,742**	**12,101**	3,763	**8,338**
Department of the Interior:									
Land and Minerals Management:									
Bureau of Land Management:									
Management of lands and resources	74	.....	74	177	.....	177	165	.....	165
Other	20	(* *)	20	154	4	150	117	3	114
Minerals Management Service	69	.....	69	188	.....	188	155	.....	155
Office of Surface Mining Reclamation and Enforcement	90	.....	90	171	.....	171	152	.....	152
Total—Land and Minerals Management	254	(* *)	253	690	4	686	589	3	586
Water and Science:									
Bureau of Reclamation:									
Water and related resources	88	.....	88	181	.....	181	158	.....	158
Other	40	13	27	99	21	78	83	28	55
United States Geological Survey	84	.....	84	226	.....	226	213	.....	213
Other	2	.....	2	27	.....	27	22	.....	22
Total—Water and Science	213	13	201	534	21	512	476	28	448
Fish and Wildlife and Parks:									
United States Fish and Wildlife Service	139	.....	139	340	.....	340	342	.....	342
National Park Service	215	.....	215	502	.....	502	444	.....	444
Total—Fish and Wildlife and Parks	354	.....	354	842	.....	842	786	.....	786

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs	253	(* *)	253	462	2	459	533	1	531
Departmental Offices:									
Insular affairs	21	.....	21	133	.....	133	138	.....	138
Office of Special Trustee for American Indians	9	.....	9	383	.....	383	107	.....	107
Other	51	15	36	86	29	57	239	6	233
Proprietary receipts from the public	.....	192	−192	.....	484	−484	.....	459	−459
Intrabudgetary transactions	−9	.....	−9	−25	.....	−25	−82	.....	−82
Total—Department of the Interior	**1,147**	**221**	**926**	**3,105**	**541**	**2,564**	**2,785**	**497**	**2,288**
Department of Justice:									
General Administration	84	.....	84	184	.....	184	291	.....	291
Legal Activities and United States Marshals:									
United States Attorneys	80	.....	80	259	.....	259	210	.....	210
Other	77	.....	77	413	.....	413	560	.....	560
Federal Bureau of Investigation	254	.....	254	810	.....	810	733	.....	733
Drug Enforcement Administration	112	.....	112	333	.....	333	288	.....	288
Immigration and Naturalization Service	282	.....	282	924	.....	924	848	.....	848
Federal Prison System	309	18	291	986	51	934	864	47	817
Office of Justice Programs:									
Violent crime reduction programs	174	.....	174	587	.....	587	236	.....	236
Community oriented policing services	77	.....	77	316	.....	316	225	.....	225
Other	157	.....	157	324	.....	324	196	.....	196
Other	31	.....	31	98	.....	98	97	.....	97
Intrabudgetary transactions	−5	.....	−5	−14	.....	−14	−9	.....	−9
Offsetting governmental receipts	.....	82	−82	.....	246	−246	.....	181	−181
Total—Department of Justice	**1,633**	**100**	**1,532**	**5,220**	**298**	**4,922**	**4,539**	**229**	**4,311**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	414	.....	414	1,140	.....	1,140	1,155	.....	1,155
Welfare to work jobs	44	.....	44	106	.....	106	33	.....	33
Community service employment for older Americans	39	.....	39	106	.....	106	104	.....	104
Federal unemployment benefits and allowances	42	.....	42	112	.....	112	72	.....	72
State unemployment insurance and employment service operations	56	.....	56	80	.....	80	9	.....	9
Advances to the unemployment trust fund and other funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,859	.....	1,859	4,645	.....	4,645	4,482	.....	4,482
State administrative expenses	255	.....	255	763	.....	763	843	.....	843
Federal administrative expenses	11	.....	11	29	.....	29	29	.....	29
Veterans employment and training	14	.....	14	38	.....	38	45	.....	45
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Unemployment trust fund	2,140	.....	2,140	5,475	.....	5,475	5,400	.....	5,400
Other	12	.....	12	24	.....	24	22	.....	22
Total—Employment and Training Administration	2,747	.....	2,747	7,042	.....	7,042	6,795	.....	6,795
Pension Benefit Guaranty Corporation	108	−234	342	407	212	196	291	270	21
Employment Standards Administration:									
Salaries and expenses	38	.....	38	85	.....	85	75	.....	75
Special benefits	81	.....	81	295	.....	295	−77	.....	−77
Black lung disability trust fund	39	.....	39	112	.....	112	119	.....	119
Other	11	.....	11	39	.....	39	39	.....	39
Occupational Safety and Health Administration	35	.....	35	86	.....	86	80	.....	80
Bureau of Labor Statistics	32	.....	32	65	.....	65	59	.....	59
Other	57	.....	57	144	.....	144	120	.....	120
Proprietary receipts from the public	.....	(* *)	(* *)	.....	1	−1	.....	1	−1
Intrabudgetary transactions	−82	.....	−82	−148	.....	−148	−76	.....	−76
Total—Department of Labor	**3,066**	**−234**	**3,300**	**8,127**	**213**	**7,914**	**7,425**	**271**	**7,154**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	279	.....	279	640	.....	640	468	.....	468
International Information Programs	12	.....	12	14	.....	14	99	.....	99
Security and maintenance of United States missions	63	.....	63	147	.....	147	165	.....	165
Payment to Foreign Service retirement and disability fund	8	.....	8	22	.....	22	94	.....	94
Foreign Service retirement and disability fund	46	.....	46	138	.....	138	131	.....	131
Other	97	.....	97	86	.....	86	106	.....	106
Total—Administration of Foreign Affairs	505	.....	505	1,047	.....	1,047	1,063	.....	1,063
International Organizations and Conferences	604	.....	604	830	.....	830	794	.....	794
Migration and refugee assistance	136	.....	136	290	.....	290	215	.....	215
Other	86	.....	86	198	.....	198	150	.....	150
Proprietary receipts from the public	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions	−52	.....	−52	−66	.....	−66	−94	.....	−94
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	**1,280**	**.....**	**1,280**	**2,299**	**(* *)**	**2,299**	**2,128**	**(* *)**	**2,128**
Department of Transportation:									
Coast Guard:									
Operating expenses	289	.....	289	780	.....	780	727	.....	727
Acquisition, construction, and improvements	30	.....	30	115	.....	115	80	.....	80
Retired pay	54	.....	54	162	.....	162	153	.....	153
Other	25	(* *)	24	49	1	48	51	1	50
Total—Coast Guard	398	(* *)	397	1,106	1	1,104	1,011	1	1,010
Federal Aviation Administration:									
Operations	25	.....	25	362	.....	362	339	.....	339
Airport and airway trust fund:									
Grants-in-aid for airports	152	.....	152	442	.....	442	462	.....	462
Facilities and equipment	179	.....	179	495	.....	495	557	.....	557
Research, engineering, and development	14	.....	14	41	.....	41	53	.....	53
Trust fund share of FAA operations	447	.....	447	1,169	.....	1,169	1,034	.....	1,034
Total—Airport and airway trust fund	791	.....	791	2,148	.....	2,148	2,107	.....	2,107
Other	1	(* *)	1	3	(* *)	2	(* *)	(* *)	(* *)
Total—Federal Aviation Administration	817	(* *)	816	2,513	(* *)	2,513	2,447	(* *)	2,446
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	2,033	.....	2,033	6,320	.....	6,320	5,937	.....	5,937
Other	13	(* *)	13	29	27	2	29	7	22
Other programs	34	.....	34	115	.....	115	47	.....	47
Total—Federal Highway Administration	2,081	(* *)	2,081	6,465	27	6,438	6,013	7	6,006
National Highway Traffic Safety Administration	33	.....	33	86	.....	86	86	.....	86
Federal Railroad Administration:									
Capital Grants to the National Railroad Passenger Corporation	(* *)	.....	(* *)	593	.....	593	243	.....	243
Other	6	.....	6	31	2	29	64	2	61
Total—Federal Railroad Administration	6	.....	6	624	2	622	307	2	305
Federal Transit Administration:									
Formula grants	−2,313	.....	−2,313	−1,932	.....	−1,932	−1,749	.....	−1,749
Discretionary grants	184	.....	184	413	.....	413	431	.....	431
Trust fund share of expenses	4,659	.....	4,659	4,659	.....	4,659	4,252	.....	4,252
Other	−2,077	.....	−2,077	−1,973	.....	−1,973	−1,886	.....	−1,886
Total—Federal Transit Administration	453	.....	453	1,168	.....	1,168	1,047	.....	1,047
Maritime Administration	100	77	23	96	115	−20	139	12	127
Other	14	1	13	77	3	74	82	3	79
Proprietary receipts from the public	.....	1	−1	.....	5	−5	.....	3	−3
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts	.....	8	−8	.....	23	−23	.....	23	−23
Total—Department of Transportation	**3,902**	**87**	**3,814**	**12,134**	**177**	**11,957**	**11,133**	**51**	**11,082**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−45	66	−110	−88	200	−288	−212	199	−411
Other	80	5	75	219	5	214	194	.....	194
Financial Management Service:									
Salaries and expenses	26	.....	26	59	.....	59	54	.....	54
Payment to the Resolution Funding Corporation	.....	.....	.....	587	.....	587	587	.....	587
Net interest paid to loan guarantee financing accounts	80	.....	80	484	.....	484	3	.....	3
Claims, judgements, and relief acts	90	.....	90	226	.....	226	861	.....	861
Other	4	.....	4	6	.....	6	(* *)	.....	(* *)
Total—Financial Management Service	200	.....	200	1,363	.....	1,363	1,505	.....	1,505
Federal Financing Bank	586	.....	586	299	.....	299	1,473	.....	1,473
Bureau of Alcohol, Tobacco, and Firearms:									
Salaries and expenses	22	.....	22	102	.....	102	134	.....	134
Internal revenue collections for Puerto Rico	28	.....	28	64	.....	64	38	.....	38
United States Customs Service	175	.....	175	601	.....	601	601	.....	601
Bureau of Engraving and Printing	−11	.....	−11	−23	.....	−23	−29	.....	−29
United States Mint	100	204	−104	312	691	−379	185	550	−365
Bureau of the Public Debt	11	.....	11	94	.....	94	90	.....	90
Internal Revenue Service:									
Processing, assistance, and management	243	.....	243	728	.....	728	651	.....	651
Tax law enforcement	246	.....	246	827	.....	827	845	.....	845
Information systems	174	.....	174	424	.....	424	415	.....	415
Payment where earned income credit exceeds liability for tax	39	.....	39	155	.....	155	103	.....	103
Payment where child credit exceeds liability for tax	3	.....	3	19	.....	19	.....	.....	.....
Refunding internal revenue collections, interest	212	.....	212	702	.....	702	1,100	.....	1,100
Other	9	1	9	23	2	22	22	2	21
Total—Internal Revenue Service	926	1	925	2,878	2	2,877	3,137	2	3,135
United States Secret Service	63	.....	63	217	.....	217	183	.....	183
Comptroller of the Currency	30	6	23	102	9	94	103	6	97
Office of Thrift Supervison	12	2	10	38	5	33	36	3	33
Interest on the public debt:									
Public issues (accrual basis)	18,992	.....	18,992	56,298	.....	56,298	59,074	.....	59,074
Special issues (cash basis)	54,276	.....	54,276	62,033	.....	62,033	56,903	.....	56,903
Total—Interest on the public debt	73,268	.....	73,268	118,331	.....	118,331	115,977	.....	115,977
Other	13	.....	13	32	.....	32	30	.....	30
Proprietary receipts from the public	.....	209	−209	.....	[3]1,985	−1,985	.....	427	−427
Intrabudgetary transactions	−122	.....	−122	−1,265	.....	−1,265	−1,221	.....	−1,221
Offsetting governmental receipts	.....	85	−85	.....	322	−322	.....	318	−318
Total—Department of the Treasury	**75,337**	**577**	**74,760**	**123,277**	**3,219**	**120,057**	**122,226**	**1,505**	**120,721**
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,475	.....	1,475	4,618	.....	4,618	4,414	.....	4,414
Other	55	25	30	180	67	113	177	71	106
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	53	.....	53	106	.....	106	133	1	133
Loan guaranty revolving fund	25	10	15	55	68	−13	334	370	−36
Other	47	61	−14	127	131	−4	130	136	−6
Compensation, pensions, and burial benefits	3,482	.....	3,482	7,007	.....	7,007	6,730	.....	6,730
Readjustment benefits	182	.....	182	452	.....	452	424	.....	424
Insurance funds:									
National service life	99	.....	99	280	.....	280	276	.....	276
United States Government Life	1	.....	1	3	.....	3	3	.....	3
Veterans special life	11	73	−62	29	79	−50	32	79	−48
Other	5	.....	5	−6	.....	−6	1	.....	1
Total—Veterans Benefits Administration	3,904	144	3,760	8,054	278	7,776	8,064	585	7,479
Construction	36	(* *)	36	122	(* *)	122	139	(* *)	139
Departmental Administration	64	.....	64	332	.....	332	429	.....	429
Proprietary receipts from the public:									
National service life	.....	15	−15	.....	47	−47	.....	50	−50
United States Government Life	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	40	−40	.....	134	−134	.....	83	−83
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	−1	.....	−1
Total—Department of Veterans Affairs	**5,534**	**225**	**5,309**	**13,306**	**526**	**12,780**	**13,222**	**790**	**12,432**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Corps of Engineers:									
Construction, general	168	.....	168	353	.....	353	315	.....	315
Operation and maintenance, general	117	.....	117	290	.....	290	333	.....	333
Flood control	39	.....	39	60	.....	60	243	.....	243
Harbor maintenance trust fund	59	.....	59	177	.....	177	83	.....	83
Other	167	.....	167	359	.....	359	359	.....	359
Proprietary receipts from the public	.....	44	−44	.....	99	−99	.....	50	−50
Total—Corps of Engineers	**549**	**44**	**505**	**1,239**	**99**	**1,140**	**1,333**	**50**	**1,283**
Other Defense Civil Programs:									
Military Retirement:									
Payment to military retirement fund	.....	.....	.....	15,302	.....	15,302	15,250	.....	15,250
Military retirement fund	2,683	.....	2,683	8,045	.....	8,045	7,865	.....	7,865
Educational Benefits	19	.....	19	50	.....	50	57	.....	57
Other	11	.....	11	32	.....	32	38	.....	38
Proprietary receipts from the public	.....	1	−1	.....	3	−3	.....	(* *)	(* *)
Intrabudgetary transactions	−12	.....	−12	−15,373	.....	−15,373	−15,289	.....	−15,289
Total—Other Defense Civil Programs	**2,700**	**1**	**2,700**	**8,056**	**3**	**8,052**	**7,921**	**(* *)**	**7,921**
Environmental Protection Agency:									
Science and technology	61	.....	61	165	.....	165	153	.....	153
Environmental programs and management	179	.....	179	487	.....	487	480	.....	480
State and tribal assistance grants	256	.....	256	739	.....	739	608	.....	608
Hazardous substance superfund	168	.....	168	385	.....	385	381	.....	381
Other	−23	1	−24	720	1	719	408	3	406
Proprietary receipts from the public	.....	22	−22	.....	73	−73	.....	61	−61
Intrabudgetary transactions	.....	.....	.....	−700	.....	−700	−325	.....	−325
Offsetting governmental receipts	.....	1	−1	.....	3	−3	.....	2	−2
Total—Environmental Protection Agency	**641**	**24**	**617**	**1,796**	**78**	**1,718**	**1,706**	**66**	**1,641**
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	12	.....	12	14	.....	14
Office of Management and Budget	4	.....	4	16	.....	16	7	.....	7
Unanticipated needs	.....	.....	.....	.....	.....	.....	117	.....	117
Other	12	.....	12	33	.....	33	28	(* *)	28
Total—Executive Office of the President	**20**	**.....**	**20**	**61**	**.....**	**61**	**165**	**(* *)**	**165**
Federal Emergency Management Agency:									
Public enterprise funds	149	27	122	409	[1]93	316	338	88	249
Disaster relief	224	.....	224	840	.....	840	1,457	.....	1,457
Emergency management planning and assistance	8	.....	8	47	.....	47	65	.....	65
Other	13	.....	13	[1]39	.....	39	56	.....	56
Proprietary receipts from the public	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts	.....	.....	.....	.....	−7	7	.....	.....	.....
Total—Federal Emergency Management Agency	**393**	**27**	**366**	**1,335**	**86**	**1,249**	**1,916**	**88**	**1,828**
General Services Administration:									
Real Property Activities	−394	.....	−394	128	.....	128	23	.....	23
Supply and Technology Activities	41	.....	41	−33	.....	−33	−53	.....	−53
General Activities	48	.....	48	107	.....	107	71	.....	71
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	−1
Total—General Services Administration	**−305**	**(* *)**	**−305**	**202**	**(* *)**	**202**	**41**	**1**	**40**
International Assistance Program:									
International Security Assistance:									
Foreign military loan program	19	59	−40	46	98	−52	63	92	−29
Foreign military financing program	1,772	.....	1,772	1,864	.....	1,864	2,240	.....	2,240
Economic support fund	1,084	.....	1,084	1,242	.....	1,242	1,383	.....	1,383
Other	40	.....	40	122	.....	122	59	.....	59
Proprietary receipts from the public	.....	.....	.....	.....	.....	.....	.....	15	−15
Total—International Security Assistance	2,916	59	2,856	3,274	98	3,176	3,745	107	3,638
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	235	.....	235	253	.....	253
International organizations and programs	2	.....	2	3	.....	3	20	.....	20
Other	25	.....	25	68	.....	68	85	.....	85
Total—Multilateral Assistance	27	.....	27	305	.....	305	358	.....	358

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
International Assistance Program:—Continued									
International Development Assistance:									
Agency for International Development:									
Economic assistance loans	.....	86	−86	(* *)	199	−199	(* *)	259	−259
Sustainable development assistance program	89	.....	89	178	.....	178	368	.....	368
Assistance for the new independent States of the Former Soviet Union	64	.....	64	171	.....	171	122	.....	122
Operating expenses	50	.....	50	142	.....	142	113	.....	113
Payment to the Foreign Service retirement and disability fund	44	.....	44	44	.....	44	45	.....	45
Other	172	12	161	443	18	425	306	20	285
Proprietary receipts from the public	.....	1	−1	.....	41	−41	.....	1	−1
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Agency for International Development	420	98	321	979	257	721	953	280	673
Overseas Private Investment Corporation	5	10	−5	241	75	166	10	73	−63
Peace Corps	18	.....	18	56	.....	56	72	.....	72
Other	9	.....	9	22	.....	22	19	.....	19
Total—International Development Assistance	451	108	343	1,298	333	965	1,054	353	701
International Monetary Programs	−20	.....	−20	228	.....	228	−570	.....	−570
Military Sales Programs:									
Foreign military sales trust fund	1,140	.....	1,140	2,963	.....	2,963	3,255	.....	3,255
Other	(* *)	.....	(* *)	1	(* *)	1	4	(* *)	4
Proprietary receipts from the public	.....	1,855	−1,855	.....	3,398	−3,398	.....	3,020	−3,020
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—International Assistance Program	**4,514**	**2,022**	**2,492**	**8,070**	**3,829**	**4,241**	**7,846**	**3,480**	**4,366**
National Aeronautics and Space Administration:									
Human space flight	564	.....	564	1,372	.....	1,372	1,485	.....	1,485
Science, aeronautics, and technology	528	.....	528	1,497	.....	1,497	1,513	.....	1,513
Mission support	209	.....	209	614	.....	614	631	.....	631
Other	3	.....	3	10	.....	10	22	.....	22
Total—National Aeronautics and Space Administration	**1,305**	.....	**1,305**	**3,493**	.....	**3,493**	**3,651**	.....	**3,651**
National Science Foundation:									
Research and related activities	256	.....	256	759	.....	759	700	.....	700
Education and human resources	9	.....	9	30	.....	30	18	.....	18
Other	29	.....	29	40	.....	40	19	.....	19
Total—National Science Foundation	**294**	.....	**294**	**829**	.....	**829**	737	.....	737
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	396	.....	396	1,189	.....	1,189	942	.....	942
Payment to civil service retirement and disability fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,649	.....	3,649	11,012	.....	11,012	10,776	.....	10,776
Employees life insurance fund	298	158	140	582	868	−287	538	706	−168
Employees and retired employees health benefits fund	1,569	1,598	−28	4,711	4,789	−78	4,501	4,231	270
Other	21	.....	21	39	.....	39	49	.....	49
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−2	.....	−2	−7	.....	−7	−7	.....	−7
Total—Office of Personnel Management	**5,932**	**1,756**	**4,175**	**17,526**	**5,657**	**11,869**	**16,799**	**4,937**	**11,862**

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	29	32	−3	79	84	−5	70	100	−31
Disaster loan fund	20	18	2	50	51	(* *)	44	59	−15
Other	2	1	1	3	2	2	6	3	4
Other	43	.....	43	135	.....	135	131	(* *)	131
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	.....	.....
Total—Small Business Administration	**94**	**52**	**43**	**267**	**137**	**131**	**251**	**161**	**90**
Social Security Administration:									
Payments to social security trust funds	15	.....	15	4,093	.....	4,093	3,337	.....	3,337
Special benefits for disabled coal miners	43	.....	43	131	.....	131	140	.....	140
Supplemental security income program	4,957	.....	4,957	9,934	.....	9,934	9,751	.....	9,751
Office of the Inspector General	5	.....	5	−2	.....	−2	−14	.....	−14
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	28,205	.....	28,205	84,184	.....	84,184	108,136	.....	108,136
Administrative expenses	120	.....	120	492	.....	492	527	.....	527
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	28,325	.....	28,325	84,677	.....	84,677	108,662	.....	108,662
Federal disability insurance trust fund (off-budget):									
Benefit payments	4,369	.....	4,369	13,034	.....	13,034	15,703	.....	15,703
Administrative expenses	140	.....	140	386	.....	386	384	.....	384
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	4,509	.....	4,509	13,420	.....	13,420	16,087	.....	16,087
Proprietary receipts from the public:									
On-budget	.....	119	−119	.....	249	−249	.....	232	−232
Off-budget	.....	(* *)	(* *)	.....	1	−1	.....	1	−1
Intrabudgetary transactions:									
Off-budget[4]	−15	.....	−15	−4,092	.....	−4,092	−3,336	.....	−3,336
Total—Social Security Administration	**37,839**	**120**	**37,719**	**108,161**	**250**	**107,911**	**134,627**	**232**	**134,395**
Other independent agencies:									
Appalachian Regional Commission	10	(* *)	10	36	1	35	39	1	38
Broadcasting board of governors	5	.....	5	5	.....	5	112	.....	112
Corporation for National and Community Service	60	.....	60	174	.....	174	137	.....	137
Corporation for Public Broadcasting	.....	.....	.....	317	.....	317	250	.....	250
District of Columbia:									
Courts	(* *)	.....	(* *)	18	.....	18	36	.....	36
Corrections	.....	.....	.....	55	.....	55	38	.....	38
General and special payments	55	9	46	147	47	99	243	.....	243
Financing	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equal Employment Opportunity Commission	34	(* *)	34	83	(* *)	83	63	(* *)	63
Export-Import Bank of the United States	90	81	10	189	314	−125	264	311	−46
Federal Communications Commission:									
Universal service fund	321	.....	321	1,033	.....	1,033	578	.....	578
Spectrum auction subsidies	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	20	2	18	63	7	56	39	6	33
Federal Deposit Insurance Corporation:									
Bank insurance fund	161	91	70	952	611	341	232	679	−447
Savings association insurance fund	9	21	−13	24	147	−122	27	132	−106
FSLIC resolution fund:									
Resolution Trust Corporation closeout	16	139	−123	57	595	−538	108	1,728	−1,620
Other	1	18	−17	85	71	15	57	53	5
Office of Inspector General	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Federal Deposit Insurance Corporation	187	270	−83	1,119	1,423	−305	424	2,592	−2,168
Federal drug control programs	28	.....	28	68	.....	68	41	.....	41
Legal Services Corporation	51	.....	51	75	.....	75	71	.....	71
National Archives and Records Administration	21	.....	21	49	(* *)	49	39	(* *)	38
National Credit Union Administration	416	205	212	2,170	1,063	1,107	143	61	82

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	10	.....	10	29	.....	29	27	.....	27
National Endowment for the Humanities	8	.....	8	23	.....	23	27	.....	27
Institute of Museum and Library Services	12	.....	12	44	.....	44	44	.....	44
National Labor Relations Board	14	.....	14	48	.....	48	47	.....	47
Nuclear Regulatory Commission	36	9	28	123	109	14	119	110	8
Panama Canal Commission	256	70	186	364	193	170	157	196	−39
Postal Service:									
Public enterprise funds (off-budget)	5,414	6,784	−1,370	16,442	17,307	−865	15,934	16,421	−488
Payment to the Postal Service fund	.....	.....	.....	100	.....	100	.....	.....	.....
Railroad Retirement Board:									
Federal windfall subsidy	15	.....	15	44	.....	44	48	.....	48
Federal payments to the railroad retirement accounts	.....	.....	.....	129	.....	129	81	.....	81
Railroad unemployment insurance trust fund:									
Benefit payments	6	.....	6	17	.....	17	18	.....	18
Administrative expenses	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Rail industry pension fund:									
Benefit payments	245	.....	245	737	.....	737	721	.....	721
Advances from FOASDI fund	−92	.....	−92	−277	.....	−277	−279	.....	−279
OASDI certifications	92	.....	92	277	.....	277	279	.....	279
Administrative expenses	8	.....	8	25	.....	25	24	.....	24
Interest on refunds of taxes	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other	(* *)	.....	(* *)	1	.....	1	1	.....	1
Supplemental annuity pension fund:									
Benefit payments	6	.....	6	18	.....	18	19	.....	19
Interest on refund of taxes	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Railroad Social Security equivalent benefit account:									
Benefit payments	418	.....	418	1,256	.....	1,256	1,270	.....	1,270
Interest on refund of taxes	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	−129	.....	−129	−81	.....	−81
Total—Railroad Retirement Board	697	.....	697	2,099	.....	2,099	2,101	.....	2,101
Securities and Exchange Commission	15	.....	15	16	.....	16	25	.....	25
Smithsonian Institution	50	.....	50	111	.....	111	109	.....	109
Tennessee Valley Authority	753	630	122	2,188	2,059	129	2,493	2,288	205
United States Enrichment Corporation Fund	(* *)	.....	(* *)	−4	.....	−4	(* *)	(* *)	1
Other	92	70	23	516	124	392	475	9	466
Total—Other independent agencies	**8,658**	**8,130**	**528**	**27,699**	**22,646**	**5,052**	**24,072**	**21,996**	**2,076**
Undistributed offsetting receipts:									
Other interest	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	1	−1
Employer share, employee retirement:									
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	−168	.....	−168	−505	.....	−505	−487	.....	−487
Postal Service employer contributions	−53	.....	−53	−160	.....	−160	−152	.....	−152
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−13	.....	−13	−29	.....	−29	−30	.....	−30
Other Defense Civil Programs:									
Military retirement fund	−916	.....	−916	−2,749	.....	−2,749	−2,552	.....	−2,552
Office of Personnel Management:									
Civil service retirement and disability fund	−1,089	.....	−1,089	−3,219	.....	−3,219	−3,030	.....	−3,030
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	−532	.....	−532	−1,596	.....	−1,596	−1,470	.....	−1,470
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	−85	.....	−85	−254	.....	−254	−233	.....	−233
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	−2,857	.....	−2,857	−8,511	.....	−8,511	−7,954	.....	−7,954

Table 5. Outlays of the U.S. Government, December 1999 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
Judicial Branch:									
Judicial survivors annuity fund	(* *)	.....	(* *)	−8	.....	−8	−6	.....	−6
Department of Health and Human Services:									
Federal hospital insurance trust fund	−5,003	.....	−5,003	−5,068	.....	−5,068	−4,460	.....	−4,460
Federal supplementary medical insurance trust fund	−1,178	.....	−1,178	−1,248	.....	−1,248	−1,341	.....	−1,341
Department of Labor:									
Unemployment trust fund	−2,543	.....	−2,543	−2,563	.....	−2,563	−2,367	.....	−2,367
Department of State:									
Foreign Service retirement and disability fund	−357	.....	−357	−358	.....	−358	−351	.....	−351
United States Information Agency	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of Transportation:									
Oil spill liability trust fund	(* *)	.....	(* *)	−3	.....	−3	−2	.....	−2
Airport and airway trust fund	−332	.....	−332	−366	.....	−366	−306	.....	−306
Highway trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Veterans Affairs:									
National service life insurance fund	−439	.....	−439	−444	.....	−444	−469	.....	−469
United States government life insurance fund	−3	.....	−3	−3	.....	−3	−3	.....	−3
Corps of Engineers	−3	.....	−3	−9	.....	−9	−2	.....	−2
Other Defense Civil Programs:									
Military retirement fund	80	.....	80	−4,944	.....	−4,944	−5,003	.....	−5,003
Educational benefits fund	(* *)	.....	(* *)	−12	.....	−12	−12	.....	−12
Armed Forces Retirement Home	−2	.....	−2	−2	.....	−2	−1	.....	−1
Environmental Protection Agency	−1	.....	−1	−3	.....	−3	(* *)	.....	(* *)
National Aeronautics and Space Administration	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Office of Personnel Management:									
Civil service retirement and disability fund	−16,534	.....	−16,534	−16,613	.....	−16,613	−17,240	.....	−17,240
Social Security Administration (off-budget):									
Federal old-age and survivors insurance trust fund	−25,312	.....	−25,312	−25,522	.....	−25,522	−22,583	.....	−22,583
Federal disability insurance trust fund	−2,909	.....	−2,909	−2,940	.....	−2,940	−2,492	.....	−2,492
Independent agencies:									
Railroad Retirement Board	−12	.....	−12	−68	.....	−68	−292	.....	−292
Other	−2	.....	−2	−12	.....	−12	−4	.....	−4
Other	−9	.....	−9	−25	.....	−25	−25	.....	−25
Total—Interest received by trust funds	−54,561	.....	−54,561	−60,211	.....	−60,211	−56,958	.....	−56,958
Rents and royalties on the outer continental shelf lands	.....	183	−183	.....	866	−866	.....	1,014	−1,014
Sale of major assets	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds	.....	.....	.....	.....	.....	.....	.....	281	−281
Total—Undistributed offsetting receipts	**−57,418**	**183**	**−57,601**	**−68,722**	**866**	**−69,588**	**−64,912**	**1,295**	**−66,207**
Total outlays	**186,053**	**17,938**	**168,114**	**515,935**	**51,712**	**464,224**	**517,934**	**50,802**	**467,131**
Total on-budget	**176,657**	**11,154**	**165,503**	**435,801**	**34,404**	**401,397**	**407,366**	**34,380**	**372,985**
Total off-budget	**9,395**	**6,784**	**2,611**	**80,134**	**17,308**	**62,827**	**110,568**	**16,422**	**94,146**
Total surplus (+) or deficit			**+33,081**			**−20,618**			**−54,533**
Total on-budget			**−2,732**			**−62,707**			**−57,748**
Total off-budget			**+35,813**			**+42,090**			**+3,215**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	12,588	12,157
Intrabudgetary transactions	106,575	105,552
Governmental receipts	707	923
Total receipts offset against outlays	119,870	118,631

[1]Includes a prior period adjustment.

[2]Outlays have been decreased by $1,086 million in September 1999 to reflect additional reporting by the Department of Education.

[3]Outlays have been decreased by $603 million in November 1999 to reflect additional reporting by the Small Business Administration.

[4]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1999 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	82,491	119,820	88,024	5,641,271	5,678,600	5,761,091
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	82,491	119,820	88,024	5,656,271	5,693,600	5,776,091
Plus premium on public debt securities	−17	−50	−50	2,002	1,969	1,952
Less discount on public debt securities	72	927	−2,222	80,698	81,553	81,625
Total public debt securities net of Premium and discount	82,402	118,843	90,196	5,577,575	5,614,017	5,696,418
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	−1,840	8	−154	28,910	30,759	28,918
Total federal securities	80,561	118,851	90,043	5,606,486	5,644,775	5,725,337
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	44,996	71,886	58,068	1,989,308	2,016,199	2,061,194
Less discount on federal securities held as investments of government accounts	183	671	264	16,148	16,635	16,818
Net federal securities held as investments of government accounts	44,812	71,216	57,804	1,973,160	1,999,564	2,044,376
Total borrowing from the public	35,749	47,635	32,239	3,633,325	3,645,212	3,680,961
Accrued interest payable to the public	8,918	1,045	733	42,603	34,730	43,648
Allocations of special drawing rights	6	−82	180	6,799	6,711	6,717
Deposit funds	1,702	1,961	893	3,977	4,235	5,938
Miscellaneous liability accounts (includes checks outstanding etc.)	2,983	−747	5,899	4,420	690	3,673
Total liability accounts	**49,358**	**49,812**	**39,944**	**3,691,125**	**3,691,578**	**3,740,936**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[1]						
Federal Reserve account	23,377	21,761	1,134	6,641	5,025	28,402
Tax and loan note accounts	53,871	5,108	−22,509	49,817	1,054	54,925
Balance	77,248	26,869	−21,375	56,458	6,079	83,327
Special drawing rights:						
Total holdings	10	52	497	10,284	10,326	10,336
SDR certificates issued to Federal Reserve Banks	1,000	1,000	.....	−7,200	−7,200	−6,200
Balance	1,010	1,052	497	3,084	3,126	4,136
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	46,525	46,525	46,525
Maintenance of value adjustments	49	−622	974	5,027	4,356	4,405
Letter of credit issued to IMF	−773	−1,795	1,015	−30,633	−31,655	−32,428
Dollar deposits with the IMF	−7	−9	−9	−121	−123	−130
Receivable/Payable (−) for interim maintenance of value adjustments	−29	394	−403	−815	−392	−421
Balance	−760	−2,032	1,576	19,982	18,710	17,950
Loans to International Monetary Fund	.....	.....	884	.....	.....	.....
Other cash and monetary assets	−141	1,641	478	24,380	26,162	26,021
Total cash and monetary assets	77,356	27,530	−17,939	103,904	54,077	131,433
Net Activity, Guaranteed Loan Financing	−53	−467	−222	[2]-18,518	−18,931	−18,985
Net Activity, Direct Loan Financing	1,786	[3]2,899	3,011	83,894	85,006	86,792
Miscellaneous asset accounts	3,350	−768	560	1,497	−2,621	729
Total asset accounts	**82,440**	**29,194**	**−14,589**	**170,777**	**117,531**	**199,971**
Excess of liabilities (+) or assets (−)	**−33,081**	**+20,618**	**+54,533**	**+3,520,348**	**+3,574,047**	**+3,540,966**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	.....	.....	.....	.....	.....	.....
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**−33,081**	**+20,618**	**+54,533**	**+3,520,348**	**+3,574,047**	**+3,540,966**

[1]Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

[2]Includes an adjustment of $1,086 million in September 1999 by the Department of Education.

[3]Includes an adjustment of $603 million in November 1999 by the Small Business Administration.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1999 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,575,736	3,519,805	3,642,770
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	−1,689	543	2,952
Excess of liabilities beginning of period (current basis)	3,574,047	3,520,348	3,645,722
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	−33,081	20,618	54,533
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	−33,081	20,618	54,533
Total-on-budget (Table 2)	2,732	62,707	57,748
Total-off-budget (Table 2)	−35,813	−42,090	−3,215
Transactions not applied to current year's surplus or deficit:			
Seigniorage	.....	.....	.....
Total-transactions not applied to current year's surplus or deficit	.....	.....	.....
Excess of liabilities close of period	**3,540,966**	**3,540,966**	**3,700,255**

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, December 1999 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	.....	.....	.....	63	63	63
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	.....	12	32	114	126	126
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	4	4	184	186	188
Independent agencies:						
Farm Credit System Financial Assistance Corporation	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	.....	.....	.....	276	276	276
Postal Service	.....	.....	.....	634	634	634
Tennessee Valley Authority	−1,842	−8	−189	26,378	28,212	26,370
Total, agency securities	**−1,840**	**8**	**−154**	**28,910**	**30,759**	**28,918**

... No Transactions.
(" ") Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1999 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	4,277	−12,649	2,196	29,563	12,636	16,913
Agricultural credit insurance fund	.....	925	891	3,058	3,983	3,983
Natural Resources Conservation Service	.....	.....	.....	4	4	4
Rural Housing Service:						
Rural community facility loans fund	.....	.....	199	704	704	704
Rural housing insurance	.....	.....	1,020	7,802	7,802	7,802
Rural Business − Cooperative Service:						
Rural business and industry loans	.....	.....	22	48	48	48
Rural development loan fund	.....	.....	17	151	151	151
Rural economic development loan fund	.....	.....	13	62	62	62
Rural Utilities Service:						
Rural water and waste disposal fund	.....	.....	633	2,917	2,917	2,917
Rural communication development fund	.....	.....	.....	25	25	25
Rural electrification and telecommunications fund	.....	.....	625	9,585	9,585	9,585
Rural telephone bank	(* *)	−2	−46	308	306	306
Distance learning and telemedicine program	.....	.....	.....	1	1	1
Rural development insurance fund	.....	−105	−75	1,001	896	896
Foreign Agricultural Service	.....	.....	−2	761	761	761
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	.....	9	74	142	150	150
Fishing vessel obligations	.....	.....	.....	10	10	10
Department of Education:						
Federal direct student loan program	.....	1,347	13,262	52,070	53,417	53,417
College housing and academic facilities loans	.....	.....	.....	370	370	370
Department of Energy:						
Bonneville Power Administration fund	.....	40	.....	2,515	2,555	2,555
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration	.....	.....	.....	7,996	7,996	7,996
Housing for the elderly and handicapped	.....	−425	−665	4,628	4,203	4,203
Public and Indian housing:						
Low-rent public housing	.....	25	.....	.....	25	25
Department of Interior:						
Bureau of Reclamation loan fund	21	21	.....	82	82	102
Helium fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs	.....	.....	.....	26	26	26
Department of Justice:						
Federal Prison Industries, Incorporated	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	.....	.....	.....	(* *)	(* *)	(* *)
Department of Transportation:						
Minority business resource center fund	12	12	(* *)	14	14	26
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	.....	.....	(* *)	(* *)	(* *)
Federal Railroad Administration:						
Alameda corridor project	.....	.....	.....	366	366	366
Other	.....	.....	.....	(* *)	(* *)	(* *)
Department of Treasury:						
Community development financial institutions fund	.....	.....	.....	9	9	9
Federal Financing Bank revolving fund	−690	−963	−4,908	28,115	27,842	27,152
Department of Veterans Affairs:						
Veterans housing benefit program fund	.....	2,066	1,797	2,523	4,589	4,589
Native American veteran housing fund	.....	20	10	16	36	36
Vocational rehabilitation loan fund	.....	2	2	1	3	3
Corps of Engineers:						
Washington aqueduct	−14	−13	3	23	24	10
Environmental Protection Agency:						
Abatement, control, and compliance loan program	.....	.....	.....	38	38	38
Federal Emergency Management Agency:						
National insurance development fund	179	179	200	544	544	723
Disaster assistance loan fund	.....	.....	8	59	59	59

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1999 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
General Services Administration:						
Land aquisition and development fund	.....	.....	.....	(* *)	(* *)	(* *)
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	.....	376	237	1,508	1,884	1,884
Military debt reduction	9	9	.....	7	7	16
Agency for International Development:						
International debt reduction	.....	.....	.....	148	148	148
Housing and other credit guaranty programs	.....	.....	.....	48	48	48
Microenterprise and small enterprise development	.....	.....	.....	2	2	2
Overseas Private Investment Corporation	.....	.....	5	63	63	63
Small Business Administration:						
Business loan fund	.....	−18	.....	421	403	403
Disaster loan fund	.....	−827	.....	9,404	8,578	8,578
Independent agencies:						
Export-Import Bank of the United States	.....	62	261	6,603	6,665	6,665
Federal Communications Commission:						
Spectrum auction loan fund	.....	.....	−42	3,939	3,939	3,939
Presidio trust fund	.....	.....	.....	20	20	20
Railroad Retirement Board:						
Rail industry pension fund	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	259	728	769	2,720	3,189	3,448
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	**4,051**	**−9,181**	**16,507**	**182,988**	**169,756**	**173,807**
Borrowing from the Federal Financing Bank:						
Department of Agriculture:						
Rural Housing Service:						
Rural housing insurance fund	−110	−460	.....	7,125	6,775	6,665
Rural Utilities Service:						
Rural electrification and telecommunications fund	59	200	−75	18,485	18,625	18,684
Rural development insurance fund	.....	.....	.....	3,410	3,410	3,410
Department of Defense:						
Department of Navy	.....	.....	.....	1,624	1,624	1,624
Defense agencies	.....	.....	.....	−486	−486	−486
Department of Education:						
Historically Black college and university capital financing fund	.....	10	2	11	21	21
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	.....	.....	.....	3	3	3
Health maintenance organization loan and loan guarantee fund	.....	.....	.....	2	2	2
Department of Housing and Urban Development:						
Low rent housing — loans and other expenses	.....	−71	−71	1,420	1,348	1,348
Community development grants	(* *)	−1	−15	13	13	13
Department of Interior:						
Assistance to territories	.....	.....	.....	16	16	16
Department of Transportation:						
Railroad rehabilitation and improvement loan fund	(* *)	(* *)	(* *)	4	4	4
General Services Administration:						
Federal buildings fund	−22	−35	−25	2,405	2,392	2,370
International Assistance Program:						
Foreign military financing program	−13	−28	−47	2,611	2,595	2,583
Small Business Administration:						
Business loan fund	−3	−10	−9	194	187	184
Independent agencies:						
National Credit Union Administration	200	1,041	.....	.....	841	1,041
Postal Service	−802	−1,608	−1,585	6,279	5,473	4,671
Total borrowing from the Federal Financing Bank	**−690**	**−963**	**−1,827**	**43,116**	**42,843**	**42,153**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1999 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	4	4	4	18	18	22
Department of Commerce	.....	.....	−7	11	11	11
Department of Defense—Military:						
Defense cooperation account	.....	(* *)	.....	1	1	1
Department of Energy	−14	911	591	16,848	17,774	17,760
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration fund	3	407	707	14,947	15,351	15,354
Government National Mortgage Association:						
Guarantees of mortgage-backed securities	11	73	28	5,781	5,843	5,854
Other	.....	−205	82	205	.....	.....
Department of the Interior	−78	−11	−61	2,446	2,512	2,434
Department of Labor	−176	−31	−23	9,375	9,521	9,345
Department of Transportation	1	1	9	103	103	103
Department of the Treasury	−899	−996	−135	15,676	15,579	14,680
Department of Veterans Affairs:						
Canteen service revolving fund	1	−3	−4	37	34	35
Veterans reopened insurance fund	16	10	11	509	503	519
Servicemen's group life insurance fund	(* *)	(* *)	(* *)	5	5	5
Independent agencies:						
Export-Import Bank of the United States	70	334	305	1,017	1,281	1,351
Federal Deposit Insurance Corporation:						
Bank insurance fund	−43	−291	537	28,359	28,111	28,068
Savings association insurance fund	22	140	215	10,144	10,262	10,284
FSLIC resolution fund	18	−14	−4	2,304	2,272	2,290
National Credit Union Administration	−10	−64	−85	4,159	4,104	4,095
Postal Service	200	−609	−1,000	809	.....	200
Tennessee Valley Authority	−1,000	.....	.....	.....	1,000	.....
Other	58	107	−35	2,738	2,787	2,844
Other	74	−436	−207	4,626	4,116	4,190
Total public debt securities	−1,742	−672	930	120,117	121,188	119,445
Total Federal funds	**−1,742**	**−672**	**930**	**120,117**	**121,188**	**119,445**
Trust funds:						
Legislative Branch:						
Library of Congress	1	1	1	33	33	34
United States Tax Court	.....	(* *)	(* *)	7	7	7
Other	(* *)	(* *)	(* *)	37	37	37
Judicial Branch:						
Judicial retirement funds	−3	−10	36	444	436	433
Department of Agriculture	.....	.....	(* *)	.....	.....	.....
Department of Defense—Military:						
Voluntary separation incentive fund	−21	−24	22	889	886	865
Other	1	(* *)	(* *)	60	60	61

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1999 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	2,162	−12,307	2,489	153,767	139,298	141,460
Federal supplementary medical insurance trust fund	358	19,552	6,795	26,528	45,723	46,080
Other	11	23	4	1,446	1,458	1,469
Department of the Interior	.....	−387	−29	387	(* *)	(* *)
Department of Justice	1	77	(* *)	22	97	98
Department of Labor:						
Unemployment trust fund	668	1,277	1,119	77,358	77,967	78,635
Other	−12	−33	−32	57	36	24
Department of State:						
Foreign Service retirement and disability fund	379	322	395	10,131	10,074	10,453
Other	.....	3	−1	.....	3	3
Department of Transportation:						
Airport and airway trust fund	284	172	3,525	12,414	12,302	12,586
Highway trust fund	−4,583	−4,265	6,025	28,083	28,401	23,818
Other	141	155	61	2,212	2,226	2,367
Department of Treasury	−17	−89	−92	311	239	222
Department of Veterans Affairs:						
General post fund, national homes	.....	(* *)	3	51	51	51
National service life insurance	357	214	244	11,954	11,812	12,168
United States government life insurance fund	2	(* *)	(* *)	80	78	79
Veterans special life insurance fund	63	51	49	1,666	1,654	1,717
Corps of Engineers	−12	−7	−82	1,976	1,981	1,969
Other Defense Civil Programs:						
Military retirement fund	−1,770	15,888	15,123	141,274	158,931	157,162
Other	−3	38	(* *)	776	816	814
Environmental Protection Agency	58	55	47	6,052	6,049	6,106
Federal Emergency Management Agency	.....	(* *)	1	2	1	1
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	13	13	13
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	14,384	10,022	13,840	480,640	476,277	490,662
Agency securities	.....	.....	−3,200	634	634	634
Employees life insurance fund	−140	237	163	20,755	21,132	20,992
Employees and retired employees health benefits fund	9	74	−257	5,835	5,900	5,909
Social Security Administration:						
Federal old-age and survivors insurance trust fund	30,472	36,668	9,094	762,226	768,422	798,894
Federal disability insurance trust fund	3,988	4,582	1,269	92,666	93,259	97,247
Independent agencies:						
Harry S. Truman Memorial Scholarship trust fund	(* *)	(* *)	(* *)	57	57	57
Japan-United States Friendship Commission	(* *)	1	26	42	43	43
Railroad Retirement Board	−8	343	441	24,345	24,696	24,689
Other	−34	−76	59	3,964	3,922	3,888
Total public debt securities	46,738	72,558	60,339	1,868,557	1,894,377	1,941,115
Total agency securities	.....	.....	−3,200	634	634	634
Total trust funds	**46,738**	**72,558**	**57,139**	**1,869,191**	**1,895,011**	**1,941,749**
Grand total	**44,996**	**71,886**	**58,068**	**1,989,308**	**2,016,199**	**2,061,194**

... No Transactions.
(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, December 1999 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Guaranteed Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation export fund	−94	−132	−54	−484	−523	−616
Agricultural credit insurance fund	−3	−2	2	−275	−273	−277
Rural Housing Service:						
Rural community facility loans	(* *)	(* *)	(* *)	1	1	1
Rural housing insurance fund	3	5	1	−210	−207	−205
Rural Business-Cooperative Service:						
Rural business and industry loans	2	12	2	−87	−78	−75
Rural Utilities Service:						
Rural water and waste disposal fund	(* *)	(* *)	−1	−24	−24	−24
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fishing vessel obligations	(* *)	(* *)	(* *)	7	7	7
Department of Defense—Military	(* *)	(* *)	(* *)	−4	−4	−4
Department of Education:						
Office of Postsecondary Education:						
Federal family education loans	461	651	220	[1]-8,876	−8,687	−8,225
Department of Health and Human Services:						
Health Resources and Services Administration:						
Health center loans	.....	.....	(* *)	−1	−1	−1
Health education assistance loans	1	2	2	−299	−297	−297
Department of Housing and Urban Development:						
Public and Indian Housing Programs:						
Indian housing loans	(* *)	(* *)	(* *)	−6	−6	−6
Community Planning and Development:						
Community development loans	.....	(* *)	−1	−16	−16	−16
Housing Programs:						
FHA-Mutual mortgage insurance loans	−287	−423	57	3,480	3,344	3,057
FHA-General and special risk fund	−11	−68	88	−364	−422	−432
Government National Mortgage Association:						
Guarantees of mortgaged-backed securities	−32	−94	−139	−508	−569	−601
Department of the Interior:						
Bureau of Indian Affairs	−1	−2	−1	−29	−30	−31
Department of Transportation:						
Maritime Administration	−6	−12	−7	−190	−195	−202
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	52	70	−71	−4,546	−4,528	−4,476
Loan guaranty revolving fund	.....	.....	.....	−1	−1	−1
International Assistance Program:						
Agency for International Development:						
Ukraine export credit insurance fund	.....	.....	.....	−30	−30	−30
Loan guarantees to Israel	.....	.....	.....	−550	−550	−550
Urban and environmental credit guaranteed loans	3	4	(* *)	−68	−66	−64
Microenterprise and small enterprise development	(* *)	(* *)	(* *)	−2	−2	−2
Overseas Private Investment Corporation	−10	−23	−16	−371	−383	−394
Small Business Administration:						
Business loan fund	4	−58	−23	−822	−884	−880
Independent agencies:						
Export-Import Bank of the United States	−135	−397	−280	−4,245	−4,508	−4,643
Net Activity, Guaranteed Loan Financing	**−53**	**−467**	**−222**	**−18,518**	**−18,931**	**−18,985**
Direct Loan Financing Activity:						
Department of Agriculture:						
Farm Service Agency:						
Agricultural credit insurance fund	−2	−39	−41	2,696	2,659	2,657
Natural Resources Conservation Service:						
Agricultural resource conservation demonstration program	1	1	2	−2	−2	−1
Rural Housing Service:						
Rural community facility loans fund	17	30	26	459	471	488
Rural housing insurance fund	22	59	53	7,607	7,644	7,666
Rural Business-Cooperative Service:						
Rural business and industry loan fund	1	4	8	43	46	47
Rural development loan fund	1	3	4	131	133	134

Table 6. Schedule E—Net Activity, Guaranteed and Direct Loan Financing, December 1999 and Other Periods—Continued

[$ millions]

Classification	Net Transactions (−) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Direct Loan Financing Activity:—Continued						
Department of Agriculture:—Continued						
Rural economic development loan fund	(* *)	(* *)	5	54	53	54
Rural Utilities Service:						
Rural water and waste disposal loans	78	161	116	1,940	2,023	2,100
Rural electrification and telecommunications fund	109	284	123	5,402	5,577	5,686
Rural telephone bank	1	(* *)	9	205	205	206
Distance learning and telemedicine program	(* *)	(* *)	(* *)	1	1	1
Rural development insurance fund	.....	.....	.....	1,065	1,065	1,065
Foreign Agricultural Service:						
P.L. 480 direct loan fund	1	25	6	417	440	441
International debt reduction	.....	.....	−6	34	34	34
P.L. 480, title 1, Food for progress credits	−12	−14	−14	180	178	165
Department of Commerce:						
National Oceanic and Atmospheric Administration:						
Fisheries finance	1	3	78	124	126	127
Department of Education:						
Office of Postsecondary Education:						
Federal direct student loan program	839	2,005	2,008	46,852	48,018	48,857
College housing and academic facilities loans	(* *)	(* *)	6	18	18	18
Historically Black college and university capital financing fund	.....	10	2	11	21	21
Department of Housing and Urban Development:						
Housing Programs:						
FHA-Mutual mortgage insurance loans	(* *)	(* *)	(* *)	−1	−1	−1
FHA-General and special risk fund	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)
Department of the Interior:						
Bureau of Reclamation	−5	−5	9	81	81	76
Bureau of Indian Affairs	(* *)	−1	−1	24	23	23
Department of State:						
Administration of Foreign Affairs:						
Repatriation loans	(* *)	(* *)	(* *)	−2	−2	−2
Department of Transportation:						
Office of the Secretary:						
Minority business resource center	1	(* *)	1	7	7	7
Federal Railroad Administration:						
Alameda corridor project	.....	.....	.....	366	366	366
Railroad rehabilitation and improvement loan fund	(* *)	(* *)	(* *)	2	2	2
Amtrak corridor improvement loans	.....	.....	.....	−1	−1	−1
Department of the Treasury:						
Departmental Offices:						
Community development financial institutions fund	(* *)	(* *)	(* *)	7	7	7
Financial Management Service	.....	.....	.....	(* *)	(* *)	(* *)
Department of Veterans Affairs:						
Veterans Benefits Administration:						
Veterans housing benefit program fund	108	−160	307	1,004	736	844
Loan guaranty fund	.....	.....	.....	555	555	555
Direct loan fund	.....	.....	.....	(* *)	(* *)	(* *)
Native American veteran housing fund	−1	(* *)	(* *)	16	16	16
Vocational rehabilitation loan fund	(* *)	(* *)	(* *)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	−1	−2	−2	34	33	32
Federal Emergency Management Agency:						
Disaster assistance loan fund	(* *)	(* *)	12	58	58	58
International Assistance Program:						
International Security Assistance:						
Foreign military loan program	−3	−66	−36	1,429	1,366	1,363
Military debt reduction	(* *)	−3	(* *)	7	3	3
Agency for International Development:						
International debt reduction	.....	−3	−8	83	80	80
Microenterprise and small enterprise development	.....	.....	.....	2	2	2
Overseas Private Investment Corporation	−5	−6	3	39	38	33
Small Business Administration:						
Business loan fund	23	[2]5	−5	84	66	89
Disaster loan fund	591	[3]271	−42	3,982	3,663	4,254
Independent agencies:						
Export-Import Bank of the United States	57	435	485	4,986	5,364	5,421
Federal Communications Commission:						
Spectrum auction loan fund	−33	−98	−95	3,898	3,834	3,801
Net Activity, Direct Loan Financing	**1,786**	**2,899**	**3,011**	**83,894**	**85,006**	**86,792**

[1]Includes an adjustment of $1,086 million in September 1999 to reflect additional reporting by the Department of Education.

[2]Includes an adjustment of $24 million in November 1999 to reflect additional reporting by the Small Business Administration.

[3]Includes an adjustment of $579 million in November 1999 to reflect additional reporting by the Small Business Administration.

Note: Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. This table reflects cash transactions and balances of the nonbudgetary financing fund accounts that result from the disbursement of loans, collection of fees, repayment of principle, sale of collateral, interest, and subsidy received from the credit program accounts at net present value in accordance with the *Credit Reform Act of 1990*. Unreimbursed costs such as administrative expenses and subsidy payments are reported on a cash basis and included within each program's budgetary totals in Table 5.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2000

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	63,505	57,477	94,535										215,517	187,584
Corporation income taxes	2,180	1,653	44,946										48,779	47,572
Social insurance and retirement receipts:														
Employment and general retirement	42,412	45,759	47,742										135,913	130,499
Unemployment insurance	1,049	2,868	266										4,183	4,112
Other retirement	418	386	412										1,216	1,153
Excise taxes	4,181	6,072	5,709										15,963	21,097
Estate and gift taxes	2,554	2,465	2,575										7,594	6,460
Customs duties	1,788	1,621	1,612										5,020	4,628
Miscellaneous receipts	2,948	3,075	3,398										9,421	9,493
Total—Receipts this year	**121,035**	**121,375**	**201,196**										**443,606**	.....
(On-budget)	**89,009**	**86,909**	**162,772**										**338,689**	.....
(Off-budget)	**32,026**	**34,466**	**38,424**										**104,916**	.....
Total—Receipts prior year	*119,974*	*113,978*	*178,646*										.....	*412,599*
(On budget)	*90,064*	*81,836*	*143,338*										.....	*315,237*
(Off budget)	*29,910*	*32,142*	*35,309*										.....	*97,361*
Outlays														
Legislative Branch	499	238	233										970	771
Judicial Branch	396	322	316										1,033	912
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	6,285	7,305	3,939										17,529	11,474
Other	3,291	3,684	3,866										10,842	10,290
Department of Commerce	447	531	511										1,489	1,427
Department of Defense:														
Military:														
Military Personnel	5,907	5,890	8,366										20,162	19,373
Operation and Maintenance	6,615	8,651	9,299										24,565	21,928
Procurement	4,062	3,818	5,939										13,819	11,852
Research, Development, Test, and Evaluation	2,854	2,696	4,301										9,850	9,603
Military Construction	463	417	709										1,590	1,370
Family Housing	252	236	290										778	824
Revolving and Management funds	162	332	1,118										1,611	1,109
Other	2,279	−511	−69										1,699	519
Total Military	22,593	21,529	29,953										74,075	66,580
Department of Education	3,097	2,309	3,037										8,443	8,280
Department of Energy	1,328	1,219	1,583										4,130	4,425
Department of Health and Human Services:														
Public Health Service	2,113	2,318	2,409										6,840	6,603
Health Care Financing Administration:														
Grants to States for Medicaid	9,546	9,217	10,389										29,152	26,368
Federal hospital ins. trust fund	10,334	10,718	12,253										33,304	33,981
Federal supp. med. ins. trust fund	6,875	7,195	9,441										23,512	21,703
Other	5,198	5,363	5,854										16,415	19,534
Administration for Children and Families	2,688	2,622	3,715										9,026	7,979
Other	−6,757	−6,947	−7,429										−21,133	−25,496
Department of Housing and Urban Development	2,844	2,635	4,263										9,742	8,338
Department of the Interior	1,021	618	926										2,564	2,288
Department of Justice	1,459	1,930	1,532										4,922	4,311
Department of Labor:														
Unemployment trust fund	1,630	1,705	2,140										5,475	5,400
Other	606	673	1,160										2,439	1,754
Department of State	466	553	1,280										2,299	2,128
Department of Transportation:														
Highway trust fund	2,036	2,240	2,046										6,322	5,959
Other	1,957	1,910	1,768										5,635	5,123
Department of the Treasury:														
Interest on the public debt	19,373	25,690	73,268										118,331	115,977
Other	404	−170	1,492										1,726	4,743
Department of Veterans Affairs:														
Compensation and pensions	1,765	1,760	3,482										7,007	6,730
National service life	81	68	83										233	225
United States Government Life	1	1	1										3	3
Other	1,842	1,953	1,743										5,537	5,474

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 2000—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Corps of Engineers	254	381	505										1,140	1,283
Other Defense Civil Programs	2,648	2,704	2,700										8,052	7,921
Environmental protection	536	566	617										1,718	1,641
Executive Office of the President	22	19	20										61	165
Federal Emergency Management Agency	423	460	366										1,249	1,828
General Services Administration	−23	530	−305										202	40
International Assistance Program:														
International Security Assistance	178	142	2,856										3,176	3,638
Multilateral Assistance	275	3	27										305	358
International Development Assistance	154	468	343										965	701
Other	103	425	−735										−206	−332
National Aeronautics and Space Administration	983	1,205	1,305										3,493	3,651
National Science Foundation	256	278	294										829	737
Office of Personnel Management	3,959	3,734	4,175										11,869	11,862
Small Business Administration	11	77	43										131	90
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	28,236	28,115	28,325										84,677	108,662
Federal disability ins. trust fund (off-budget)	4,492	4,418	4,509										13,420	16,087
Other	2,421	2,508	4,885										9,815	9,646
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	435	−163	70										341	−447
Savings association insurance fund	−5	−105	−13										−122	−106
FSLIC resolution fund:														
RTC closeout	−297	−118	−123										−538	−1,620
Other	41	−9	−17										15	5
Office of Inspector General	.....	.....	.....										.....	.....
Postal Service:														
Public enterprise funds (off-budget)	242	263	−1,370										−865	−488
Payment to the Postal Service fund	100	.....	.....										100	.....
Tennessee Valley Authority	−46	52	122										129	205
Other independent agencies	1,900	2,234	1,859										5,993	4,528
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,864	−2,790	−2,857										−8,511	−7,954
Interest received by trust funds	−121	−5,528	−54,561										−60,211	−56,958
Rents and royalties on outer continental shelf lands	−31	−651	−183										−866	−1,014
Sale of major assets	.....	.....	.....										.....	.....
Other	(* *)	(* *)	(* *)										(* *)	−281
Totals this year:														
Total outlays	**147,701**	**148,408**	**168,114**										**464,224**	.....
(On-budget)	**119,506**	**116,388**	**165,503**										**401,397**	.....
(Off-budget)	**28,196**	**32,020**	**2,611**										**62,827**	.....
Total-surplus (+) or deficit (−)	**−26,667**	**−27,033**	**+33,081**										**−20,618**	.....
(On-budget)	**−30,497**	**−29,479**	**−2,732**										**−62,707**	.....
(Off-budget)	**+3,830**	**+2,446**	**+35,813**										**+42,090**	.....
Total borrowing from the public	**5,754**	**6,132**	**35,749**										**47,635**	**32,239**
Total-outlays prior year	*152,413*	*130,915*	*183,803*										.....	*467,131*
(On-budget)	*123,752*	*99,975*	*149,258*										.....	*372,985*
(Off-budget)	*28,661*	*30,940*	*34,544*										.....	*94,146*
Total-surplus (+) or deficit (−) prior year	*−32,440*	*−16,937*	*−5,156*										.....	*−54,533*
(On-budget)	*−33,688*	*−18,139*	*−5,921*										.....	*−57,748*
(Off-budget)	*+1,249*	*+1,202*	*+765*										.....	*+3,215*

... No transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of December 31, 1999

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of This Year	Beginning of This Month	Close of This Month
Trust receipts, outlays, and investments held:									
Airport and airway	1,069	791	278	2,338	2,148	190	12,414	12,302	12,586
Black lung disability	30	39	−9	121	112	9	.....	.....	.....
Federal disability insurance	8,462	4,509	3,953	18,004	13,420	4,584	92,666	93,259	97,247
Federal employees life and health	.....	112	−112	.....	−365	365	26,590	27,032	26,901
Federal employees retirement	18,497	3,698	14,799	21,551	11,157	10,394	491,855	487,428	502,189
Federal hospital insurance	14,304	12,325	1,979	36,001	33,487	2,514	153,767	139,298	141,460
Federal old-age and survivors insurance	58,815	28,325	30,490	121,318	84,677	36,642	762,226	768,422	798,894
Federal supplementary medical insurance	8,699	9,441	−742	22,651	23,512	−861	26,528	45,723	46,080
Hazardous substance superfund	31	168	−137	786	385	402	4,593	4,574	4,622
Highways	2,523	6,923	−4,400	7,430	11,470	−4,040	28,083	28,401	23,818
Military advances	1,855	1,140	715	3,398	2,963	435	.....	.....	.....
Military retirement	836	2,683	−1,847	22,995	8,045	14,951	141,274	158,931	157,162
Railroad retirement	401	677	−276	1,306	2,038	−731	24,345	24,696	24,689
Unemployment	2,891	2,145	746	6,891	5,492	1,399	77,358	77,967	78,635
Veterans life insurance	457	38	419	494	233	261	13,699	13,543	13,964
All other trust	413	763	−350	936	2,684	−1,747	13,793	13,435	13,502
Total trust fund receipts and outlays and investments held from Table 6-D	**119,284**	**73,777**	**45,507**	**266,222**	**201,457**	**64,765**	**1,869,191**	**1,895,011**	**1,941,749**
Less: Interfund transactions	67,263	67,263	.....	114,811	114,811	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	52,021	6,514	45,507	151,411	86,646	64,765			
Total Federal fund receipts and outlays	**149,197**	**161,623**	**−12,426**	**292,260**	**377,643**	**−85,383**			
Less: Interfund transactions	23	23	.....	65	65	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5	149,175	161,601	−12,426	292,195	377,578	−85,383			
Net budget receipts & outlays	**201,196**	**168,114**	**33,081**	**443,606**	**464,224**	**−20,618**			

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1999 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
NET RECEIPTS			
Individual income taxes	94,535	215,517	187,584
Corporation income taxes	44,946	48,779	47,572
Social insurance and retirement receipts:			
Employment and general retirement	47,742	135,913	130,499
Unemployment insurance	266	4,183	4,112
Other retirement	412	1,216	1,153
Excise taxes	5,709	15,963	21,097
Estate and gift taxes	2,575	7,594	6,460
Customs duties	1,612	5,020	4,628
Miscellaneous receipts	3,398	9,421	9,493
Total	**201,196**	**443,606**	**412,599**
NET OUTLAYS			
National defense	31,261	78,520	71,080
International affairs	3,527	6,049	5,914
General science, space, and technology	1,853	5,038	5,027
Energy	32	−478	−202
Natural resources and environment	2,350	5,956	6,029
Agriculture	4,362	18,521	12,145
Commerce and housing credit	−696	2,109	−1,444
Transportation	3,858	11,498	10,301
Community and regional development	1,300	4,171	4,171
Education, training, employment and social services	5,593	14,837	14,434
Health	13,462	37,816	34,807
Medicare	19,881	51,489	49,168
Income security	23,747	59,570	56,694
Social security	32,839	98,094	124,736
Veterans benefits and services	5,320	12,773	12,464
Administration of justice	2,163	6,869	6,099
General government	1,974	3,737	6,136
Net interest	18,328	57,030	58,821
Undistributed offsetting receipts	−3,040	−9,377	−9,249
Total	**168,114**	**464,224**	**467,131**

... No transactions.
Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only and on the Internet at http://www.fms.treas.gov/). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only and on the Internet at http://www.publicdebt.treas.gov/opd/opd.htm). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy and on the Internet at http://www.fms.treas.gov/). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402 and on the Internet at http://access.gpo.gov/). This publication is a single volume which provides budget information and contains:

  -Budget of the United States Government, FY 19 __
  -Appendix, The Budget of the United States Government, FY 19 __
  -Analytical Perspectives
  -Historical Tables
  -Citizens Guide to the Federal Budget

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

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